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THE MADRAS LOCAL BOARDS MANUAL

IMS0695

C. V. NAIDU, PLEADER, TRIVELLORE.

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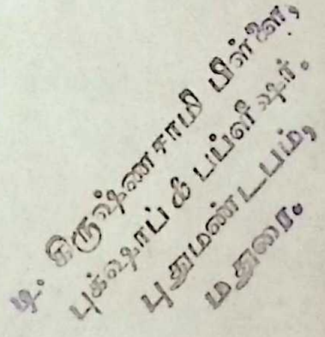

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FOREWORD

THE object in compiling and publishing this small volume is to bring all the acts, rules, notifications, case-notes, regulations, etc., relating to the local boards in a handy and easily portable volume and thus contribute to encourage the study in the "Local Self Government." This volume has been issued to satisfy, though to a limited extent, the thirst for knowledge in local board matters. The "Analysis" portion of the Madras Local Boards Act, 1920, printed at the end of this book will be of immense use for reference purposes provided the reader goes cursorily at least once through the whole book.

The Author.

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THE MADRAS LOCAL BOARDS ACT, 1920.

MADRAS ACT No. XIV OF 1920.

[*Received the assent of the Governor on the 3rd November 1920, and that of the Governor-General on the 19th December 1920.*]

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A BRIEF SKETCH OF THE MADRAS LOCAL BOARDS ACT, 1920.

Act Improved.

This act is no doubt dicidedly an improvement on the old act in several respects but still it can not be said to have completely transferred to the representatives of the public all the powers of Local Self Government as the district collectors and the district councils of education and some such officers and bodies appointed by Local Government have power to control the discretions of the local boards.

Officials under the Act.

2. Under the old act the officials were all powerful in deciding the matters of the local boards and they could not with any amount of effort be said to be representing the people. Happily under this act they can no more be elected to represent the electors in any of the local boards, *i.e.*, union, taluk or district boards.

Village Headmen.

3. Village munsiffs or headmen or no doubt exempted and they being called honorary officers, may stand as candidates to be elected to all the local boards. By virtue of their position under the old act they were ex-officio members of the union boards but now they can no more be so unless they come by election or appointed as members to the union boards.

Electors and Candidates.

4. Women are also entitled to vote and stand as candidates under this act. The franchise has been extened to reach all those paying even a small amount as companies', house or professional tax in the union areas and those that pay Rs. 10 as kist or Rs. 3 as house-tax, etc., are entitled to vote for taluk boards. It is a pity that the district board members are not allowed to be returned by the people but the former have to come through taluk boards, which is condemned in the Mont-

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ford report. All those that can vote can stand also as candidates for election. For other details see Schedule III.

Elected Members.

5. Not less than ¾ of the members of a local board are to be elected members as such there is no restriction placed on the district boards and taluk boards in resolving that all the members of a local board are to be returned by election only. The term of the taluk and union board members is for 3 years only but the term of the district board members in the case of elected members ceases on their ceasing to be taluk board members.

Wards and Circles.

6. The union is divided into wards. Each ward returns one or more members to the union board. So also the taluk is divided into circles and each circle sends one or more members to the taluk board and the taluk boards return the elected members of the district board.

Appointed Members.

7. Officials need not necessarily be appointed as members of the local boards. But there is no prohibition in the act that such should not be appointed as members. In appointing members due regard is to be paid to backward classes. Mohammadans and other minorities.

Ex-officio Members.

8. The presidents of taluk boards in a district are ex-officio members of the district boards and they are counted as elected members and form part of the not less than ¾ of the elected members of the district board. Though a district board president is also an ex-officio member he is always excluded in counting the total strength of members of the district board.

Members' Total, etc.

9. The district board is to have not less than 24 and not more than 52 members. The taluk board is to consist of not less than 12 and not more than 24 members. So also the union board is to consist of not less than 7 and not more than 15 members. Of these total number of members the proportion that is to

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be elected is to be not less than three-fourths. See paragraphs 5 & 7.

Vice-president.

10. Ordinarily any member, other than the ex-officio members, of the district board may be elected as a vice-president of the district board. A vice-president of the taluk board is also to be elected among the members of the taluk board only. There is no vice-president to the union board. So though a president of a taluk board being an ex-officio member of the district board cannot at the same time be a vice-president of the district board still a president of the union board and a vice-president of the taluk board may be a vice-president of the district board. The terms of the vice-presidents of district and taluk boards, except during the transitory period in the case of district boards only shall ordinarily be the terms when their memberships in the local boards cease. But during the transitory period it extends in the case of district boards as detailed in Sch. X. R. 8 (2) proviso. Officials cannot be elected as vice-presidents. They are to carry out only the duties delegated by the Presidents.

President.

11. Union and taluk boards' presidents are to be elected among the elected and appointed members and they cannot ordinarily be appointed. Whereas the Local Government has the option to appoint, or permit district board members to elect, the district board presidents. The moment the district board president is elected or appointed he becomes an ex-officio member of the district board and the offices of member of the district board and of president or member of a taluk board, if he happens to occupy, become vacant. But a president of the union board may be a president of the district board. A union board president may be a taluk board president also. The term of the district board president is 3 years but the term of the taluk and union boards' presidents terminate on their ceasing to be members of the taluk and union boards respectively. In the case of all the local boards, *i.e.*, district, taluk and union boards, no officials can be elected as presidents ; but the Local Government has the option to appoint

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an official also in ordinary cases as a president to the district board. President is responsible for carrying out the executive work and the resolutions of the local boards.

Committees.

12. Committees may be formed only out of the members of which the president must always be a member and he is to preside in all their deliberations. They may consider and dispose off all the subjects referred to them. Committees may also be formed for the purposes of deciding disputes between local boards, municipalities, etc. In such committees the members of other bodies also may be included. Special committees may be formed to supervise schools, dispensaries, etc.

Meeting.

13. Meetings of the local board are to be held as often as possible or at least once in a month. The quoram of the meeting is $\frac{1}{3}$ of the members of the local board. If no quoram is formed within half an hour of the appointed time of the meeting, the meeting may be adjourned. For union board meetings and other local board meetings at least 3 and 7 days notices are to be given respectively. In the meetings president may be interpellated and resolutions may be passed. If any member including the president and vice-president fails to attend the meetings for 3 months consecutively he ceases to be a member, but he may be reinstated as a member. His term does not thereby extend beyond his term from the date of his election.

Local Government.

14. It has got powers to remove presidents of the district and taluk boards when they do not carry out the duties of the local boards and also may suspend the resolutions, etc., of the local boards when they are likely to lead to affray, etc. In emergent cases it may do the duties of the local boards.

District Collector.

15. He has also all the powers of a Local Government in suspending resolutions, etc., but he is forthwith to report the matter to Local Government. He cannot suspend the president, vice-president, etc. He is responsible for collecting the land-cess and is entitled to get the proceedings of the

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district board meeting within 8 days from the date of the meeting.

Other officers of the Government.

16. Director of Public Instruction, Inspector of Schools etc., District Medical and Sanitary Officer, and some such other officers may address the meeting with the permission of the president. The officers appointed by the Government are entitled to inspect the hospitals, schools, choultries, etc., of the local boards, they may audit the accounts, look into registers etc., of the local boards.

Property.

17. All the public roads, pavements, stores and other materials of the road within the union limits vest in the union boards. Public roads outside the unions but not classed as district roads vest in the taluk boards. The other roads vest in the district boards. All rubbish, sewage, filth and other matter collected by a local board belong to such local board. Buildings etc., of the local boards vest in the local boards only. District Board may transfer the property of one local board to another local board within its limits. Board of Revenue may make over charitable endowments to local boards for superintendance and maintenance. Local Government also may hand over the charitable inam resumed by it provided that the income of such inam is exclusively used for that purpose only. Local boards may accept the trusts also. If institutions and works not provided for by the act are thrust upon the local boards by the Local Government the costs of them are to be met by the Local Government only.

Establishment.

18. The President is to get the local board's sanction generally before he makes fresh appointments of officers and servants. In emergent cases he may appoint by himself such but he is to report it to the local board. President has power to grant leave to the subordinates and also he can dismiss, fine or do some such things subject to the right of the subordinates to appeal.

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19. Every district board must have a district engineer. This office is to be filled in by the district board president with the approval of Local Government. His services cannot be dispensed with ordinarily by the district board except by a special resolution passed by not less than ¾ of the total number of members of the district board and the approval of the Local Government thereon.

District Engineer.

20. Every district board may and when the Local Government directs shall appoint a district health officer. He is equal in rank to the district engineer and has all the privileges mentioned above for the district engineer.

District Health Officer.

21. Hitherto local boards had no power to levy professional, companies, and pilgrim taxes but now they can. In non-union areas the above taxes cannot be easily collected and it will cause unnecessary expense without yielding corresponding recompense whatever. Land-cess can be increased to the extent of 6 pies if the district boards and taluk boards desire to do so. As there are not likely to be additional advantages by the imposition of these additional taxes people are sure to grumble and these will be sources of discontentment. Land-cess imposed under the Madras Elementary Education Act will be considered in its due place but not here.

Taxation.

22. Till this act was passed only one anna was collected as land-cess for every rupee on the annual rental value of all lands in the district but now the district board can impose 3 pies in every rupee for its own purposes and similarly additional 3 pies can be imposed by the taluk board. Union boards cannot levy such an additional tax.

Land-cess.

23. House-tax can be imposed only in the union areas and nowhere else. It may be levied either on the estimated value or on the rental value of the houses. This is to be decided by the union and

House-tax.

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district boards. It is not to be reduced gradually as house values are rising up. Local boards are to collect house-tax from the Government and railways buildings at 6 per cent. on their estimated value only. Houses below a certain value may be exempted from paying house-tax.

Profession tax.

24. This can be levied in union and non-union areas. This can be collected only from those practising arts, etc., and not from those employed under others either public or private agency. So this will affect many inequitably that are getting very small incomes if they happen to be practising any art, etc., independently and not many others without justification though they draw large incomes if they happen to be under the employment.

Companies tax.

25. This is an additional tax which can be imposed by the local boards on companies in the local areas trading either directly or through agencies. If once levied this tax does not even exempt the benefit societies trading for gain in the local area.

Pilgrim-tax.

26. This tax can be levied only after obtaining the sanction of the Local Government and Government of India either periodically or throughout the year. The collection is to be made only from the railway passengers coming from beyond certain distance.

Toll.

27. This is an archaic tax which is getting absolete in many civilized countries. No doubt this act can be justified in this presidency as people are not rich enough to pay to the local boards required amount in the shape of direct taxes than they pay now. Toll is a kind of indirect tax levied on those who using the roads once in every 24 hours between sunrise to sunrise. Every toll gate must have a toll-table describing the amount to be paid as toll for each and every item of the conveyances and animals.

Water-tax and Drainage tax.

28. Only in the union areas an additional tax called the improvement tax can be levied along with the house-tax for the purpose of introducing water pipe system and drainage. The last

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two taxes though appear to be burdensome if judiciously levied will improve the sanitation hundred fold in union areas which cannot afford and do not desire to have the costly machinery of a municipality.

Poll-tax.

29. It is unfortunate that the Local Government thought it fit to impose on every person passing over certain bridges which it notifies a poll-tax. There may be many a beggar and a monk a poor man and pennyless wayfarer who may have no money to pay on the spot the required tax. Unlike in the case of tolls where no personal movement is obstructed here persons can be actually obstructed from proceeding further even when they cannot afford to pay.

Functions in general.

30. Every local board is to be known by the name of the local area for which it is established ; has a perpetual succession and a common seal and is vested with the capacity of suing or being sued in its corporate name. It has the power to acquire, hold and transfer movable or immovable property. It can enter into contracts with outsiders and do all things necessary, proper or expedient for the purposes for which it is constituted.

Purposes for which Local Funds may be applied.

31. In general Local funds may be utilized for everything necessary for, or conducive to, the safety, health, convenience, or education of the inhabitants or the aminities of the local area concerned and everything incidental to the administration.

Functions in detail.

32. In particular the local funds may be utilized for the diffusion of education and with this view the establishment and maintenance of libraries and reading rooms, the establishment and the maintenance of schools including vocational, training, night, secondary, sessional and elementary schools, the construction and repair of school houses and the inspection of schools, etc. Poor houses, orphanages, hospitals, dispensaries, veterinary hospitals, veterinary dispensaries,

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choultries, travellers' bangalows, rest-houses, markets, slaughter-houses, cart stands, drains, sewers, latrines, water-works and wells may be constructed and maintained with local funds. Vaccinators, nurses and midwives may be trained and employed. Congestion may be removed, house-sites may be provided and sanitation of the villages and towns may be attended to. Contributions may be made to the funds of health and welfare associations or of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of diseased or infirm persons. Thus research institutions, Ayurvedic and Unani Charitable dispensaries and hospitals, leper asylums, juvenile reformatories, etc., may be aided with the local funds. In particular the local boards are intended to construct, repair and maintain roads, bridges, culverts, road dams, cause-ways and other means of communication ; to plant avenue trees on the sides of public roads and on other public places and preserve trees planted by or belonging to the local boards to pay all charges connected with the objects mentioned above for which the buildings or works have been constructed ; to cleanse roads, drains, sewers, latrines, tanks, wells and other works of similar nature ; to pay decree amounts due by them and loans contracted by them and to pay also the salaries, leave allowances, pensions, gratuities and compassionate allowances to servants employed by the local boards. Local funds may also be spent for other measures of local public utility calculated to promote the safety, health, comfort or convenience of the people. So local boards can maintain rail roads, omnibuses, rope-ways, and aid also institutions like deaf and dumb schools, libraries and reading rooms, etc. In union areas specially lighting and water-pipe system may be introduced.

Local Funds.

33. Separate funds have been opened for each of the local boards as a district fund for a district board, a taluk fund for a taluk board and a union fund for a union board and all of these in general are called local funds. Under the old act the unspent amounts have all been lapsing but now they can no longer lapse so.

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The local funds can be spent for purposes mentioned in brief subject to rules mentioned in Sch. V.

Addresses and Ceremonies

34. These come under the heading of amenities. Addresses may be presented to any individual public functionary or otherwise but the expenses incurred in that behalf are to be sanctioned by the Local Government. Otherwise the amounts spent for such purposes are to be borne by the local boards themselves. It is a debatable point as to whether local boards also are to spend monies for these purposes when they are sufficiently self-contained.

Local Boards.

35. District boards, taluk boards and union boards are in general called local boards and their functions are detailed in brief above. Taluk and union boards' elected seats are filled by direct elections but the district boards' elected seats are to be occupied by the taluk board members elected by the taluk board members among themselves. The indirect representation, or the filtering process as it is expliamestically called, is not laudable as it restricts the scope of the electors in interesting themselves in public matters. It is a matter for speculation as to whether district boards are necessary at all and taluk boards cannot carry on those functions satisfactorily.

Taluk and Union Boards.

36. Taluk and union boards under this act enjoy greater freedom than they were doing under the old act. Now they have their own funds and equal responsibilities to carry on the administration of these boards independent of advice from the district boards in several respects.

Subsidies.

37. Subsides are the amounts paid by the local Government to the local boards for administrative purposes. They may be recurring and non-recurring. In the act the proportion of recurring subsidies paid to the local boards to the other amounts realised by them could have been mentioned. Then there would have been a certainty. As far as the non-recurrring subsidies are concerned their payment is always left to the discretion of the Local Government.

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38. The revenue derived to the Local Government by the sale of arrack and toddy shops is called excise revenue. The Local Government may grant share of this revenue to local. There is a tendency throughout the world now-a-days to completely abolish drinking and some civilized countries have actually done so. Local boards are not to rely on this source of income as it may fluctuate according to the whims of the people of the locality. If local boards depend on this kind of income they are either to keep steady the consumption or increase it but never desire to decrease it, which not being praiseworthy acts the local boards dare not do.

Excise Revenue.

39. Apart from the income of the taxes, tolls, subsidies, excise revenues, mentioned above local boards also get licensing fees, fees for the travellers' bungalows if any, school-fees if any, grant-in-aid, income from endowments and troops, contributions from Government, other local boards, municipalities, other local authorities, private persons etc ,income from fines and penalties imposed under the act, sale-proceeds of sweepings, tools and plant old stores and materials, trees and avenue produce income from and sale of buildings, lands and other property, fisheries, ferries, railways, tramways, ropeways, motor bus and other transport service if any, interest on loans and securities and on arrears of revenue, contributions to local board pensions and unclaimed deposits and forfeitures. Local boards may appeal to the generous instincts of the local residents and get the most important works done by them for the benefit of the public. Further they may get fees from markets, cart-stands, slaughter houses, fees for the temporary occupation of village sites, roads, burial or burning grounds, etc.

Receipts.

40. Local boards may spend monies for all the purposes mentioned in functions in general and particular alone. Monies also may be spent for preventive and remedial measures connected with epidemics and contributions are to be made to Municipal and other bodies when necessary.

Expenditure.

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41. Generally local funds are to be deposited in Government treasuries only. If the local boards so desire to invest their monies in the bank they may do so with the sanction of higher bodies, etc. That is when union boards desire to deposit their monies in a bank they are to take the permission of taluk boards and taluk boards and district boards are to take the permission of Local Government. No monies are to be paid generally even to the Local Government from the treasury or bank without the order or cheque of the president except when directed to do so or the Local Government or the District Collector are exercising their extra-ordinary powers.

Government Treasuries and Banks.

42. Wells and tanks may be dug, set apart and cleansed. Tanks, wells, ponds, ditches, bogs, swamps, quarryholes, drains, cesspools, pits, watercourses, etc., may be filled in, repaired if they are injurious to health. Scavenging may be done. Dangerous diseased persons may be prevented from moving about and in the case of small pox it is to be reported immediately to the village headman or president. Vaccination is made compulsory subject to rules detailed in Appendix D. and inoculation of small-pox is prohibited. All the burning and burial private or public are to be registered and a board is to be placed at every burning or burial ground. In no other places are the dead bodies to be disposed off.

Public Health.

43. Dangerous structures are to be removed or repaired at the instance of the president and if not removed president himself remove them. Buildings are to be fenced and the hedges and trees are to be pruned or cut off if they are overhanging over the public road or injurious to health. Filth and noxious vegetation like prickly pear, etc., are to be removed.

Dangerous structures.

44. No obstructions are to be placed in the public road. No door, gate, etc., also is to open into the public road. No holes can be made or pandals erected or buildings constructed on public road, etc. without the previous

Obstructions and Encroachments.

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sanction of the president. Encroachments may be ordered to be removed. The burden of proving that it was not encroachment is when once the notice is issued on the person who denies such encroachment. However local boards in certain cases have power to permit persons to put up verandahs, balconies, sunshades, weatherframes and the like on certain stipulated conditions in the lease or permission. Compensation may be levied and penalty imposed for unauthorized encroachments.

Excessive traffic.

45. Roads are not to be used beyond a certain limit as detailed in the rules of Appendix D. When certified by the P. W. D. executive engineer that they are so used. Compensation is to be paid.

Markets, cartstands.

46. These are no more to be introduced by private individuals. The existing markets and cartstands will no more be granted licenses if they do not satisfy the required conditions. These two are to be kept clean and the floor is to be made impervious. Entrances are to be broad and other details are found under the headings of markets and cartstands at the end of the book in "Analysis." Fees demanded for granting license to private markets and cartstands are not to exceed 15 per cent. of the income. If they are not licensed they are not to be used.

Slaughter-houses.

47. Local boards may construct slaughter-houses and direct that no slaughter of animals is to take place outside them. But this does not apply to places used by Government. If the slaughter is intended for religious usage or for private use and not for sale animal may be slaughtered without a license. During festival occasions the president may notify a place outside the slaughter-house wherein all the animals may be slaughtered.

Weights and Measures.

48. The president may inspect weights and measures for the prevention of offences committed under the Indian Penal Code. He may also prosecute persons before the magistrate for committing the offences mentioned above.

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Industries and Power Factories.

49. Industries detailed in schedule VII or electric power or any other mechanical power are intended to be opened whether in non-union or union areas the permissions or licenses from the presidents of taluk and union boards are essential otherwise they cannot be opened. If done so, without license or permission the persons that instal will be prosecuted. If no license or permission is received within three months of the receipt of the application by the local boards the permission or license will be deemed to have been granted.

Inspection.

50. Presidents, persons appointed by presidents, assistants, servants, etc., of presidents, etc. may enter into any licensed building or factory at any time when there is work and also enter into any such place if that is used for the above purpose without license or permission. Presidents may enter into any private house, after giving 6 hours notice. If they are obstructed it is penal.

License and Permission.

51. Licenses and permissions are to be in writing and bear the signatures of the presidents. Actions or matters requiring licenses or permissions are not to be performed without them. If done so it is penal. The mere acceptance of license fees by the local boards does not entitle the remitter to the grant of license or permission. In the case of those applying for the renewal of licenses or permissions it is sufficient if they remit the license fees before expiry of their term and continue their work till they get the license or permission. If the license or permission is refused they are not to continue their business or work. Those that start work for the first time must first get license before they proceed.

Appeals.

52. If licenses are refused by presidents or the house-tax levied is very high and in many other instances an appeal is allowed to be filed within 30 days from the date of order, etc. Time for obtaining copies, etc., is deducted.

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Public Resorts Act.

53. If any drama, entertainment, etc., to which this act is applicable is to be performed in any union area the permission of the president of the union board is sufficient and there need be no going to the police, etc., for this purpose.

Land Acquisition.

54. The local boards may acquire land, buildings, etc., if they are needed for public purposes under this act subject to their paying compensation to the owners.

Rules and By-laws.

55. Rules are to be framed by the Local Government and by-laws by the district board. Rules apply to the local boards whereas by-laws will apply to the particular areas where district boards exercise jurisdiction. Rules and by-laws have also the force of law and it is penal to transgress them.

Oath of Allegiance.

56. This act has been amended recently according to which every member of the local board is to take an oath of allegiance to the Sovereign of England and Emperor of India. There is nothing harmful in it. It is intended purely to keep under allegiance to His Majesty His subjects and not that they should not agitate for reforms or change in the present system of Government.

Conclusion.

57. On the whole the act cannot be said to be unsatisfactory. But on the other hand it has given wider scope in very many respects as in entrusting the presidents with the power to grant licenses under the Places of Public Resorts Act, etc. Hitherto installations of any electric power, etc., did not require licenses from the presidents but now such licenses are absolutely essential. Municipalities are more independent than local boards as the former could get on without the assistance of the Government whereas the latter requires the assistance of the Government servants in the matter of collecting land-cess. As district and taluk boards have extensive areas under their jurisdiction it is impossible for them without having a very costly agency to collect land-cess. The health and

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convenience of the locality will suffer if local boards have no funds at their disposal. So the local boards as at present constituted cannot afford to completely non-co-operate with the present system of Government if they want to have the successful administration. When health and conveniences fall into decay the panic will seize the public and give place to dispondence or recklessness. So co-operators and non co-operators whatever their views may be with reference to the existing form of Governnment must pay their taxes to the local board and see these institutions working successfully.

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The Madras Local Boards Act, 1920.

An Act to consolidate and amend the law relating to Local Boards.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to local boards in the Presidency of Madras and whereas the previous sanction of the Governor-General has been obtained under section 79 of the Government of India Act, 1915, to the passing of this Act: It is hereby enacted as follows :—

PART I.

CHAPTER I.—PRELIMINARY.

Title.

1. This Act may be called "The Madras Local Boards Act, 1920."

Repeal of enactments.

2. The enactments mentioned in Schedule I are repealed to the extent specified in the fourth column thereof.

Definitions.

3. In this Act unless there is anything repugnant in the subject or context—

"Appoint."

(1) "appoint" includes to appoint temporarily or in an officiating capacity :

"Appointment."

(2) "appointment" includes temporary and officiating appointments :

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(3) "building" includes a house, out-house, stable, latrine, shed, hut, wall (other than a boundary wall not exceeding eight feet in height) and any other such structure, whether of masonry, bricks, wood, mud, metal or any other material whatsoever :

"Building."

(4) "carriage" includes any wheeled vehicle with springs or other appliances acting as springs, and all kinds of motor-cars, motor-lorries, motor-omnibuses, motor-cycles, bicycles, tricycles, and rickshaws :

"Carriage."

(5) "cart" includes any wheeled vehicle which is not a "carriage" :

"Cart."

(6) "company" means a company registered under the Indian Companies Act, 1913, or under the Acts of Parliament known under the collective title of the Companies Acts, or incorporated by an Act of Parliament or of the Governor-General in Council or by Royal Charter or Letters Patent :

"Company."

(7) "district" means any local area which is declared to be a district under section 4 :

"District."

(8) "house" means a building fit for human occupation, whether as a residence or otherwise, having a separate principal entrance from the common way, and includes any shop, workshop or warehouse :

"House."

(9) * "landholder" includes all persons holding under a sanad-i-milkiat-istimrar, all other zamindars, poligars, shrotriyamdars, jagirdars and inamdars, all persons registered

"Landholder."

* See notes to Section 91.

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as proprietors under section 5* of the Madras Limited Proprietors Act, 1911, and all persons farming the land revenue under Government; all holders of land in Malabar under whatever tenure; and all holders of land under ryotwari settlement, or in any way subject to the payment of land revenue direct to Government, and all registered holders of land in proprietary right:

"Latrine." (10) "latrine" includes privy, water-closet and urinal:

"Local Board." (11) "local board" means and includes a district board, a taluk board, and a union board:

"Local fund." (12) "local fund" means and includes a district fund, a taluk fund and a union fund:

"Nuisance." (13) "nuisance" includes any act, omission, place or thing which causes or is likely to cause injury, danger, annoyance or offence to the sense of sight, smell or hearing or which is or may be dangerous to life or injurious to health or property:

"Owner." (14) "owner" includes (*a*) the person for the time being receiving or entitled to receive, whether on his own account or as agent, trustee, guardian, manager or receiver for another person, or for any religious or charitable purpose, the rent or profits of

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* 5. (1) The District Collector shall give notice of the application to the registered proprietor and such other persons as appear to him to be interested in the result of the application and, after giving them an opportunity of being heard and making such enquiry as he thinks fit, may register the applicant as proprietor for all or any specified purposes of the said Acts or may refuse registry:

Procedure on such application.

Provided that where the applicant is entitled to collect the rents by virtue of a decree or order of a competent court or of any rule or provision of law, it shall be open to the District Collector to register him as proprietor without giving notice or holding any enquiry.

(2) Subject to the provisions of sections 7, 11, and 13 and to any decree of a competent civil court, such registration shall remain in force so long as the applicant is entitled to collect the rents.

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the property in connexion with which the word is used, and (*b*) the person for the time being in charge of the animal or vehicle in connexion with which the word is used :

"Palanquin." (15) "palanquin" includes tonjons, manchils and chairs carried by men by means of posts, but not slings or cots used for the conveyance of children or aged or sick people:

"Prescribed." (16) "prescribed" means prescribed by the Local Government by rules made under this Act :

"Private road." (17) "private road" means any street, road, square, court, alley, passage or riding-path which is not a "public road", but does not include a pathway made by the owner of premises on his own land to secure access to, or the convenient use of, such premises :

"Public road." (18)* "public road" means any street, road, square, court, alley, passage or riding-path, whether a thoroughfare or not, over which the public have a right of way and includes—

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* Streets in a ryotwari village are public roads. But the mere passage of cattle on adjoining owners' lands does not make it public road —*Zamindar of Kottam* v. President, Taluk Board, 682, Increasing the size of a culvert on a public road without injuring neighbour's lands for the purpose of creating water-ways is part of the duties of a Local Board. In making roads the Local Board cannot he restrained by injunction in doing so—*Ayyasami Iyer* v. *District Board, Tanjore*, 18 M.L.J. 91, 81 M. 117.

All members of the pubic have equal rights in public roads, so they may use for religious processions. Any decision restraining certain individuals from doing certain acts cannot be *res judicata* against all. *Sadagopa Chariar* v. *Rama Rao*, 80 M. 185 = 17 M.L.J, 240 = 2 M. L. T. 204 = 9 Bom. L. R., 663 = 4 A. L. J., 333 = 11 C. W. N. 585 = 5 C. L. J. 566 Where a T. B. plants avenues in the discharge of its duty trees which owing to their shade caused damage to the fields of the plaintiff adjoining the road. *Held* the plaintiff cannot sue the board for injunction or damages. A public body is not liable for mere misfeasance in the discharge of their duties. 42 M. 331 = 9 L.W. 353 = 36 M. L. J. 372 = 50 I. C. 809.

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(*a*) the roadway over any public bridge or causeway ;

(*b*) the footway attached to any such road, public bridge or causeway ; and

(*c*) the drains attached to any such road, public bridge or causeway, and the land, whether covered or not by any pavement, veranda or other structure, which lies on either side of the roadway up to the boundaries of the adjacent property, whether that property is private property or property belonging to Government:

"Residence—Reside." (19) a person is deemed to have his "residence" or to "reside" in any house if he sometimes uses any portion thereof as a sleeping apartment, and

a person is not deemed to cease to reside in any such house merely because he is absent from it or has elsewhere another dwelling in which he resides, if he is at liberty to return thereto at any time and has not abandoned his intention of returning :

"Salary." (20) "salary" means pay and acting pay or payment by way of commission and includes exchange compensation allowance, but not allowances for house-rent, carriage-hire or travelling expenses :

"Taluk." (21) "taluk" means any area which is declared to be a taluk under section 4 :

"Tenant." (22) "tenant" includes all persons who, whether personally or by an agent, occupy land under a landholder or an intermediate landholder, and whether or not they pay rent to such landholder or intermediate landholder as the case may be :

"Union." (23) "union" means any area which is declared to be a union under section 4 :

"Year." (24) "year" means the financial year.

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PART II.—ESTABLISHMENT, CONSTITUTION AND GOVERNMENT OF LOCAL BOARDS.

CHAPTER II.

District, Taluks and Unions.

District, taluk and union.

4. (1) The Local Government may, for the purposes of this Act, declare by notification—

(*a*) any local area to be a district, and

(*b*) any part of a district to be a taluk.

(2) With the approval of the Local Government, the district board may, for the purposes of this Act, declare by notification any revenue village or villages or any portion or portions thereof to be a union : provided that no area shall be declared to be a union unless it has a population of not less than 5,000.

Alteration and abolition of districts, taluks and unions.

5. (1) The Local Government may by notification—

(*a*) exclude from a district or taluk any local area comprised therein, or

(*b*) include in a district or taluk any local area in the vicinity thereof, or

(*c*) cancel a notification issued under section 4, sub-section (1).

(2) With the approval of the Local Government, the district board may by notification—

(*a*) exclude from a union any local area comprised therein, or

(*b*) include in a union any local area in the vicinity thereof, or

(*c*) cancel a notification issued under section 4, sub-section (2).

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(3) Before issuing a notification under sub-section (1) or sub-section (2), the Local Government or the district board, as the case may be, shall give the local board or local boards which will be affected by the issue of such a notification a reasonable opportunity for showing cause against the proposal, and shall consider the explanations and objections, if any, of the local board or local boards concerned.

CHAPTER III.

Constitution and Control of Local Boards.

Estabiishment of local boards and their incorporation.

6. (1) There shall be constituted for each district a district board, for each taluk a taluk board, and for each union a union board.

(2) Subject to the provisions of this Act, the administration of the local area for which a local board is constituted shall vest in such local board, but it shall not be entitled to exercise functions expressly assigned by or under this Act or any other law to its president, to other local boards or to other authorities :

Provided that, where there is no taluk board in any part of a district the district board and the president thereof shall have the rights, exercise the powers and perform the duties of the taluk board and of the president thereof respectively in such part of the district.

*(3) Every local board shall, by the name of the local area for which it shall have been established, be a body corporate, shall have perpetual succession and a

* Suit for ejectments impleading as defendants. The P. T. B. among others that they had taken up and entered on paintiff's land. The L. B. is liable to be sued in its corporate body and not the P. T. B. as such the suit is not maintainable—*Syed Ameer Sahib v. Venkatarama* 16 M. 296.

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common seal and, subject to any restriction or qualification imposed by this or any other enactment, shall be vested with the capacity of suing or being sued in its corporate name, of acquiring, holding and transferring property, movable or immovable, of entering into contracts and of doing all things necessary, proper or expedient for the purposes for which it is constituted.

Total number of members of local boards.

7. The total number of members of a local board shall be subject to the following limits :—

	Maximum number of members.	Minimum number of members.
District boards	52	24
Taluk boards	24	12
Union boards	15	7

Presidents of taluk boards to be exofficio members of the district board.

8. The president of every taluk board in the district shall ex-officio be a member of the district board.

Members of local boards to be partly elected and partly appointed.

9. (1) The other members of the district board and the members of taluk and union boards shall be partly elected and partly appointed.

(2) Of the total number of members of any local board, the proportion that shall be elected shall not be less than three-fourths.

(3) An ex-officio member of the district board who does not hold a salaried office under Government other than that of a village headman shall, for the purposes of calculating the proportion under sub-section (2), be deemed to be an elected member.

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(4) The remaining members shall be appointed by—

(*a*) the Local Government—in the case of district boards ;

(*b*) the president of the district board—in the case of taluk boards ; and

(*c*) the president of the taluk board—in the case of union boards.

(5) In making such appointments, the appointing authority shall have due regard to the representation of Muhammadans, of the depressed and backward classes and of other minorities.

Determination of number of members of local boards and proportion to be elected.

10. (1) The district board shall, by resolution supported by not less than three-fourths of the members present at a meeting specially convened in that behalf, declare—

(*a*) what shall be the total number of its members or of any of the taluk boards within its jurisdiction, and

(*b*) what shall be the number, or proportion, of such members to be elected :

Provided that such resolution shall not have effect unless it is confirmed after a period of three months by another resolution of the district board supported by a like majority at a like meeting.

(2) The taluk board shall, by resolution, similarly declare—

(*a*) what shall be the total number of members of any union board within its jurisdiction, and

(*b*) what shall be the number, or proportion, of such members to be elected :

Provided that such resolution shall not have effect unless it is approved by the district board.

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(3) Before any resolution modifying the constitution of a taluk or union board is taken into consideration, the district board or taluk board, as the case may be, shall communicate to such taluk or union board the grounds for the modification, fix a reasonable period for the taluk or union board to show cause against the proposal and consider its explanations and objections, if any.

(4) The resolutions referred to in sub-sections (1) and (2) shall be notified in the prescribed manner.

(5) The Local Government may by notification modify or cancel any resolution of a district board or taluk board under this section :

Provided that, before doing so, they shall communicate to the local board or boards concerned the grounds for the modification or cancellation and consider any explanations or objections that may be received within the time fixed.

Term of office of members

11. Every member of a local board shall, save as otherwise expressly provided, hold office for a term of three years from the date of publication of the notification under section 19 :

Provided that any member of a taluk board elected to be a member of the district board shall vacate his office of member of such district board on his ceasing to be a member of the taluk board.

Appointment or election of president and vice-president.

12. (1) The Local Government shall either appoint one of the members of a district board to be its president,* or by notification authorize the members of a district board to elect their president from among their own

* P. L. B. cannot be sued for the alleged wrongful collection of land-cess merely because the amount is paid into the District Fund but the proper course for the person who paid the excess of land-cess is to sue the Collector—Harischandraram v. P. D. B. Ganjam 24 M. 114.

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number, provided that the Local Government may by notification withdraw such authority.

(2) Unless the Local Government have by notification directed otherwise, every taluk board shall elect one of its members to be its president.*

(3) Every union board shall elect one of its members to be its president.*

(4) Before issuing a notification under the proviso to sub-section (1) or under sub-section (2) in respect of a district or taluk board already vested with the right of electing its president, the Local Government shall communicate to such district or taluk board the grounds on which they propose to do so, fix a reasonable time for the district or taluk board to show cause against the proposal and consider its explanation and objections, if any ; and the notification shall contain a statement of the reasons for the final decision of the Local Government.

(5) Every district or taluk board shall elect one of its members to be its vice-president.

Ineligibility of certain members for election as president or vice-president.

13. (1) No member of a local board who holds a salaried office under Government shall be eligible for election as president or vice-president of such board.

For the purpose of this sub-section a village headman shall not be considered to be a person holding a salaried office.

(2) No ex-officio member of a district board shall be eligible for election as its vice-president.

Term of office of president, district board

14 (1) The president of a district board shall, save as otherwise expressly provided, hold office for a term of three years from the date of publication of the notification of his election or appointment, and shall, during his tenure of office as

* Vide footnote * on the previous page.

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president, be ex-officio member of the district board, irrespective of and in addition to the strength fixed for the district board under section 10.

(2) The offices of member of the district board, and of president or member of a taluk board, which a person elected or appointed to be the president of a district board holds on the date of his election or appointment, shall become vacant with effect from the date of publication of the notification of such election or appointment; and during the period that such person holds the office of president of the district board, he shall not be eligible for election or appointment as a member of any taluk board in the district.

(3) The president of a district board shall not be reckoned in calculating the total or elective strength of the dirtrict board determined under section 10.

Vacancy in the office of president and vice-president.

15. (1) Subject to the provisions of sub-section (1) of section 14, any member of a local board elected or appointed to be president or vice-president shall be deemed to have vacated such office on the expiry of his term as member, or on his otherwise ceasing to be a member, or upon the issue of a notification under sub-section (1) of section 12 authorizing the election of the president of a district board or withdrawing such authority, or upon the issue or cancellation of a notification uuder sub-section (2) of section 12.

(2) An outgoing president or vice-president of a local board shall, if otherwise qualified, be eligible for re-election or re-appointment.

Resignation of members vice-president and president.

16. Any member of a local board other than the president and any vice-president may resign his office by giving notice to the president; the president may resign by giving notice to the local board.

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Filling up of vacancies.

17. When the office of president, vice-president or member of any local board becomes vacant or is about to become vacant, a new president, vice-president or member shall, in the absence of any direction to the contrary issued by authorities competent to do so under the provisions of this Act, be elected or appointed in the same manner as his predecessor was elected or appointed.

President's functions by whom exercised when office is vacant

18. (1) When the office of president of a district or taluk board is vacant, the vice-president shall exercise the functions of the president till a new president assumes office.

(2) If both the offices of president and vice-president of a district board are vacant, the president of the district head-quarters taluk board shall exercise the functions of the president of the district board till a new president or vice-president of the dirtrict board assumes office.

(3) If both the offices of president and vice-president of a taluk board are vacant, the president of the district board shall appoint a member of the taluk board to exercise the functions of its president till a new president or vice-president assumes office.

(4) When the office of president of a union board falls vacant, the president of the taluk board shall appoint a member of the union board to exercise the functions of its president till a new president assumes office.

(5) The person appointed to exercise the functions of a president under sub-sections (3) and (4) shall, for the period during which he exercises these functions, be styled temporary president of the taluk or union board, as the case may be.

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Elections and appointments to be notified.

19. The election or appointment of a president, vice-president, temporary president or member of a local board shall be notified in the prescribed manner.

No member to receive remuneration

20. No member of a local board shall receive any salary or other remuneration from the funds at the disposal of or under the control of such board.

Executive power vested in president.

21. (1) The resolutions of a local board shall be carried into effect by the president, in whom the entire executive power of the board shall be vested.

(2) It shall not be lawful for the president to exercise any power which by this Act it is expressly declared shall be exercised by the local board.

Emergency powers of president.

22. The president of a local board may in cases of emergency direct the execution of any work or the doing of any act which requires the sanction of the local board, and the immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public, and may direct that the expense of executing such work or doing such act shall be paid from the local fund:

Provided that

(*a*) he shall not act under this section in contravention of any order of the local board prohibiting the execution of any particular work or the doing of any particular act, and

(*b*) he shall report the action taken under this section and the reasons therefor to the local board at its next meeting.

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Delegation of powers by president of district or taluk board.

23. (1) The president of a district or taluk board may by an order in writing deligate any of his powers or duties to the vice-president, provided that he shall not delegate any powers or duties which the board expressly forbids him to delegate.

(2) During the temporary absence or incapacity of the president of a district or taluk board, the president's functions shall devolve on the vice-president, or if he is absent or if the office of vice-president is vacant, the president may, by an order in writing, delegate any of his powers or duties to any member of the board who shall be styled president-delegate during the period of delegation :

Provided that

(*a*) no delegation under this sub-section shall be made for any period exceeding in the aggregate ninety pays in any year without the special sanction of the district or taluk board as the case may be ; and

(*b*) every order made under this sub-section shall be communicated to the local board concerned at its next meeting and, when made by the president of a taluk board, shall be forth with communicated to the president of the district board.

(3) Subject to any restrictions that the local board may impose, the executive powers of the president of a district or taluk board may by an order in writing be delegated to any member, officer or servant of the board or to any officer of Government, and in the case of the president of a taluk board, subject also to the consent of the president of the district board, to officers and servants of the district board.

Delegation of powers by president of union board.

24. The president of a union board may, with the consent of the board, authorize any member of the board, by an order in writing, to exercise for a period not exceed-

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ing in the aggregate ninety days in any year any of the powers conferred on such president by this Act.

Exercise of delegated powers subject to president's control and revision.

25. The exercise or discharge of any powers delegated under sections 23 and 24 shall be subject to such restrictions, limitations and conditions as may be laid down by the president and shall also be subject to his control and revision.

Rights of individual members.

26. (1) Any members of a local board may call the attention of the president to any neglect in the execution of local board work, to any waste of local board property, or to the wants of any locality within the local board area, and may suggest any improvements which may appear desirable.

(2) Every member shall have the right to move resolutions and to interpellate the president on matters connected with the administration of the local board subject to such regulations as may be framed by the district board.

(3) Every member shall have access during office hours to the records of the local board after giving due notice to the president, provided that the president may for reasons given in writing forbid such access.

Local board's power to call for records.

27. (1) A local board may require the president to produce any record, correspondence, plan or other document which is in his custody.

(2) The president shall comply with every such requisition unless in his opinion immediate compliance therewith would be prejudicial to the interests of the board or of the public, in which case he shall make a declaration in writing to that effect and shall, if required by the board, refer the question—

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(*a*) to the Local Government, in the case of a dispute between the district board and its president, and

(*b*) to the president of the district board, in the case of disputes between a taluk or union board and the president thereof;

and the decision of the Local Government or the president of the district board, as the case may be, shall be final.

Appointment of committees.

28. (1) A local Board may appoint committees for the superintendence and management of educational institutions, hospitals, dispensaries, choultries and other institutions which it maintains. It may also appoint standing committees with delegated power to dispose of matters relating to any particular branch of the administration which are reserved by this Act for the decision of the local board; or may appoint individual members, or committees of members, to inquire into and report on any such matters.

(2) The president of a local board shall by virtue of his office be a member of every committee appointed under sub-section (1).

(3) Except as provided by section 29, none but a member of the local board may be appointed as a member of any committee.

Appointment on other than standing committees of persons who are not members of local boards.

29. It shall be lawful for a local Board, by a resolution supported by not less than one-half of its sanctioned strength, to appoint as members of any committee, other than a standing committee, any persons of either sex who are not members of the Board but who may in the opinion of such board possess special qualifications for serving on such committee. But the number of persons so appointed on any committee shall not exceed one-third of the total number of members of such committee. All the provisions

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of the Act relating to the duties, powers and liabilities of members of local boards shall be applicable, so far as may be, to such persons.

Appointment of joint committees.

30. (1) Local boards or local boards and municipal councils or local boards and other local authorities may join in appointing, out of their respective bodies, a joint committee for any purpose in which they are jointly interested.

(2) Any local authority taking part in the appointment of a joint committee may delegate to the committee any power which such local authority might exercise for the purpose for which the committee is appointed, including power to frame terms binding on each of the local authorities concerned as to the construction and future maintenance of any work.

(3) The members of the joint committee shall be inappoted at such times and in such manner, and shall hold office for such term, as may be determined by the local authority appointing them.

(4) The number of members of a joint committee to be appointed by each local authority shall be fixed by arrangement between the local authorities concerned.

(5) The joint committee shall elect a chairman who shall hold office for such period as shall be fixed by the committee at the time of his election.

(6) The costs of a joint committee shall be defrayed by the local authorities participating in its appointment in the proportion agreed to by them.

(7) The local authorities appointing a joint committee may jointly make, vary, and revoke regulations relating to the procedure to be followed by the committee in conducting its business.

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(8) If any difference of opinion arises between local authorities acting under this section, it shall be referred to the Local Government whose decision shall be final.

Rules and regulations for proceedings of local boards.

31. A local board shall observe the rules in Schedule II and may make supplementary regulations, not inconsistent therewith or with other provisions of this Act or with any rules made by the Local Government, in regard to she following matters :—

(*a*) the time and place of its meeting ;

(*b*) the manner in which notice thereof shall be given ;

(*c*) the conduct of proceedings at meetings ;

(*d*) the division of duties among the members of the board ;

(*e*) the procedure of committees ;

(*f*) the person by whom receipts may be granted for money paid to the board ; and

(*g*) all other similar matters.

Presidency of local board meeting.

32. (1) Every meeting of a local board shall be presided over by the president ; in his absence by the vice-president if there is one; where there is none, or in the absence of both the president and vice-president, by a member chosen by the meeting to preside for the occasion.

(2) The president shall preserve order and shall decide all points of order arising at or in connexion with meetings. There shall be no discussion on any point of order and the decision of the president on any point of order shall, save as is otherwise expressly provided in this Act, be final.

(3) A vice-president or member presiding for the occasion shall, for that meeting, have all the powers of the president.

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Right of certian officers to address local board.

33. The district Collector, the Surgeon-General, the sanitary commissioner and his deputies, the sanitary engineer and his deputies, the district medical and sanitary officer, the chief engineer, the superintending engineer of the circle, the director of public instruction and the inspector of schools may, with the permission of the president or other person presiding, address any local board on any matter affecting the general administration, sanitation, public works or public instruction, as the case may be.

Member when to abstain from taking part in discussion and voting.

34. (1) No member of a local board shall vote on, or take part in, the discussion of any question coming up for consideration at a meeting of the board or any committee, if the question is one in which, apart from its general application to the public, he has any direct or indirect pecuniary interest.

(2) The president may prohibit any member from voting or taking part in the discussion of any matter in which he believes such person to have such interest, or he may require such person to absent himself during the discussion.

(3) Such person may challenge the decision of the president, who shall thereupon put the question to the meeting. The decision of the meeting shall be final.

(4) If the president is believed by any member present at the meeting to have any such pecuniary interest in any matter under discussion, the president may, if a motion to that effect be carried, be required to absent himself from the meeting during such discussion.

Explanation.—"President" in this section includes a vice-president or member presiding for the occasion.

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Acts of local boards not to be invalidated by informality.

35. No act of a local board, or of any committee, or of any person acting as a president, vice-president, or member shall be deemed to be invalid by reason only of a defect in the establishment of such local board or committee, or on the ground that any member of such board or committee was disqualified for such office, or by reason of such act having been done during the period of any vacancy in the office of president, vice-president, or member of such board.

Submission of annual reports.

36. (1) Every union board shall submit to a report on its administration to the taluk board.

(2) Every taluk board shall submit to the district board—

(*a*) a report on its administration, and

(*b*) a consolidated report on the working of the union boards in the taluk.

(3) Every district board shall submit to the Local Government—

(*a*) a report on its administration,

(*b*) a consolidated report on the working of the taluk boards in the district, and

(*c*) a consolidated report on the working of the union boards in the district.

(4) The reports shall relate to the financial year and shall be submitted as soon as may be after the first day of April following each such year, and not later than such date as may be fixed by the Local Government; they shall be in such form and shall contain such details as may be prescribed.

(5) The reports that each local board has to submit shall be prepared by the president ; the local board shall

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consider the reports and submit them to the authority concerned with its resolutions thereon, if any.

(6) The reports shall be published in the prescribed manner.

Power of Local Government and district collector for purposes of control.

37. (1) The district collector may enter on and inspect, or cause to be entered on and inspected, any immoveable property or any work in progress under the control of any local board in his district.

(2) The Local Government or the district collector may—

(*a*) call for any record, correspondence, plan or other document in the possession or under the control of any local board ;

(*b*) require any local board to furnish any return, plan, estimate, statement, account or statistics ;

(*c*) require any local board to furnish information or report on any matter connected with such board ;

(*d*) record in writing, for the consideration of a local board, any observations they or he may think proper in regard to its proceedings or duties.

(3) The powers conferred on the district collector under sub-sections (1) and (2) may be exercised—

(*a*) by the president of the district board in the case of taluk and union boards in his district ; and

(*b*) by the president of the taluk board in the case of union boards in his taluk.

Power of Local Government and district collector to suspend action under this Act.

38. (1) The Local Government may, by order in writing, suspend the execution of any resolution of any local board, or of any order issued by any local board or president, or cancel such resolution or order, or suspend or cancel any licence or permission granted by any local board or president, and may

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prohibit the doing of any act which is about to be done, or is being done, in pursuance or under colour of this Act, if in their opinion such resolution has not been legally carried, or such resolution, order or act, or the grant of such licence or permission is in excess of the powers conferred by law, or the execution of such resolution or order, or the doing of such act or the continuance in force of such licence or permission is likely to cause danger to human life, health or safety, or is likely to lead to a riot or an affray.

(2) If the district collector considers that for the purposes of averting danger to human life, health or safety or of preventing a riot or an affray immediate action is necessary, he may suspend the resolution, order, licence, permission or act, as the case may be, of any local board or president and report to the Local Government, who may thereupon either rescind the collector's order or after giving the local board and, if the order affected any act of the president, the president also, a reasonable opportunity of explanation, direct that it continue in force with or without modification permanently or for such period as they think fit.

Extraordinary powers of district collector.

39. (1) In cases of emergency the district collector may direct, or provide for, the execution of any work, or the doing of any act which a local board or the president is empowered to execute or do, and the immediate execution or doing of which is in his opinion necessary for the safety of the public, and may direct that the expense of executing such work or doing such act, shall be paid by the local board.

(2) If the expense is not so paid, he may make an order directing the person having the custody of the local fund to pay it in priority to any other charge against such fund. Such person shall, so far as the funds to the credit

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of the local board admit, be bound to comply with such order.

(3) Every case in which the powers conferred by this section are exercised shall be forthwith reported to the Local Government by the district collector with the reasons in full for the exercise of such powers and a copy of the report shall at the same time be sent to the local board for information. The local board shall thereupon be entitled to address the Local Government on the contents of the district collector's report.

Local Government's power to appoint officers to supervise local boards.

40. (1) The Local Government may appoint such officers as may be required for the purpose of inspecting or superintending the operations of all or any of the local boards established under this Act.

(2) All schools, hospitals, dispensaries, vaccination stations, choultries and other institutions maintained by any local board, and all registers, books, accounts and other documents relating thereto, shall at all times be open to the inspection of such officers as the Local Government may appoint in that behalf.

(3) Local boards and their officers and servants shall be bound to afford to inspecting or superintending officers of Government appointed under this section such access at all reasonable times to local board property or premises, and to all records, accounts and other documents as may, in the opinion of such officers, subject to such rules as may be prescribed, be necessary to enable them to discharge their duties of inspection or superintendence.

Local Government's power to take action in default of a district board or its president.

41. (1) If at any time it appears to the Local Government that a district board or its president has made default in performing any duty imposed by or under this or any other Act, they may, by order in writing, fix a period for the performance of such duty.

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(2) If such duty is not performed within the period so fixed, the Local Government may appoint some pesson to perform it, and may direct that the expense of performing it shall be paid from the district fund, within such time as they may fix, to such person by the district board.

(3) If expenses which the Local Government have directed under sub-section (2) to be paid from the district fund are not so paid, the district collector, with the previous sanction of the Local Government, may make an order directing the person having the custody of the district fund to pay it in priority to any other charge against such fund except charges for the service of authorized loans.

(4) Such person shall, so far as the funds to the credit of the district board admit, be bound to comply with such order.

Powers of president of the district board and of the taluk board to take action in default of taluk and union boards

42. The power conferred in respect of district boards on the Local Government and the district collector under section 41 shall be exercised, in accordance with the provisions of that section,

(*a*) by the president of the district board in respect of taluk boards; and

(*b*) by the president of the district board or by the president of the taluk board in respect of union boards:

Provided that, where under clause (*b*) there is difference of opinion between the president of the district board and the president of the taluk board, the opinion of the president of the district board shall prevail.

Local Government's power to remove president of district or taluk board.

43. (1) The Local Government may, by notification, remove any president of a district or taluk board if he, without an excuse sufficient in the opinion of the Local Government, omits or refuses to carry out any resolution of his board.

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(2) When the Local Government propose to take action under this section, they shall give the president concerned an opportunity of explanation, and shall record the reasons for any action taken.

Removal of president of union board.

44. (1) The president of the district board may by notification remove the president of a union board if he, without an excuse sufficient in the opinion of the president of the district board, omits or refuses to carry out any resolution of the union board.

(2) When the president of the district board proposes to take action under this section, he shall give the president of the union board concerned an opportunity of explanation and shall record the reasons for any action taken.

Dissolution and reconstitution of local boards.

45. (1) The Local Government may, by notification, direct that a local board be dissolved and reconstituted immediately if the local board is not, in their opinion, competent to perform, or persistently makes default in performing, the duties imposed on it by law or exceeds or abuses its powers :

Provided that, before issuing such notification, the Local Government shall communicate to the local board concerned, and to the district board where such local board is not a district board, the grounds on which they propose to do so, fix a reasonable period for the board or boards to show cause against the proposal and consider the explanations or objections if any.

(2) Upon the publiction of such a notification, all members of the local board shall forthwith vacate their offices as such and fresh appointments shall be made and elections held in accordance with the provisions of this Act.

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(3) During any interval between the dissolution and the reconstitution of a local board directed under sub-section (1), all or any of the powers and duties of the local board and its president may be exercised and performed, as far as may be and to such extent as the Local Government may determine, by such persons as the Local Government appoint in that behalf, and any such person who is not a district collector or revenue divisional officer may, if the Local Government so direct, receive payment for his services from the local fund.

Powers of officers acting for, or in default of, local board, and liability of local fund.

46. (1) When the district collector or person appointed by the Local Government lawfully takes action on behalf, or in default, of a local board under this Act, he shall have power to make such contracts as are necessary for the purpose, and shall be entitled to the same protection under this Act as the local board, its officers or servants whose powers he is exercising, and compensation shall be recoverable from the local fund by any person suffering damage from the exercise of such powers to the same extent as if the action had been taken by such local board, its officers or servants.

(2) A district or taluk board president taking action under section 42, or any person appointed by him, shall be entitled to exercise the power and to claim the protection referred to in sub-section (1).

CHAPTER IV.

Election and appointment of members of local boards.

Election of members of district board.

47. (1) The members of a district board, other than ex-officio members and members appointed by the Local Government under section 9, shall be elected by taluk boards in the prescribed manner :

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Provided that, where there are no taluk boards in a district, the election may be by the tax-payers and inhabitants of the district in such manner as may be prescribed.

(2) The district board shall by resolution, and with the approval of the Local Government, determine the number of its members to be elected by each of the taluk boards in the district.

(3) No person shall be eligible for election to the district board by a taluk board unless, on the date of his nomination and election, he is a member of that taluk board :

Provided that no member of a taluk board who is a salaried officer of Government, other than a village headman, shall be eligible for election to the district board.

Electoral circles in a taluk.

48. Every taluk board shall by resolution and with the approval of the district board—

(*a*) divide the local area over which it exercises jurisdiction into circles for the purpose of the election of members of the taluk board, and

(*b*) determine the number of members which each circle may return.

Wards in a union.

49. A union board may by resolution and with the approval of the taluk board—

(*a*) divide the union area into wards for the election of members of the union board, and

(*b*) determine the number of members which each ward may return.

Publication of resolutions under sections 47 to 49.

50. The resolutions of a district board under section 47, of taluk board under section 48, and of a union board under section 49, shall be be published by notification

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Publication of electoral roll.

51. (1) An election roll for each taluk and union board showing the names of persons qualified to vote shall be annually prepared and published in the prescribed manner.

(2) Every person whose name appears in the final electoral roll published under this section shall, so long as it remains in force, be entitled to vote at an election ; and no person whose name does not appear in such roll shall vote at an election.

(3) The electoral roll for a taluk board shall be divided into separate parts for each circle ; and when a union has been divided into wards the electoral roll for the union shall be divided into separate parts of each ward.

(4) The electoral roll published in any year shall remain in force till the publication of a fresh electoral roll.

General qulifications for registration.

52. No person shall be included in the electoral roll as qualified to vote unless—

(*a*) he is a British subject or a subject of a State in India.

Provided that the Local Government may exclude from the scope of this restriction any aliens or class of aliens ;

(*b*) he has attained the age of twenty-one years in the year preceding that in which the electoral roll is published ;

(*c*) he has paid the taxes, if any, due by him under the Act for such preceding year ;

(*d*) he possesses one or more of the qualifications described in Schedule III ; and

(*e*) he has resided in the taluk board or union area, as the case may be, or within three miles thereof, for one

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hundred and twenty days in the aggregate in the year preceding that in which the electoral roll is published.

Disqualifications of voters

53. No person who is of unsound mind or a deaf-mute shall be qualified to vote.

Qualification for election; salaried officers ineligible.

54. (1) No person shall be qualified for election as a member of a taluk or union board unless the name of such person appears on the electoral roll of the taluk or union board concerned.

(2) No salaried officer of Government shall be qualified for election as member of a local board :

Provided that this prohibition shall not apply to village headmen.

Disqualifications of candidates for election or appointment.

55. (1) A person who has been sentenced by a criminal court to transportation, or to imprisonment for a period of more than six months (such sentence not having been reversed or the offence pardoned), shall be disqualified for election or appointment as a member of a local board whiles undergoing the sentence and for five years from the date of expiration of the sentence.

(2) A person shall be disqualified for election or appointment as a member of a local board if such person is at the date of nomination, election or appointment—

(i) of unsound mind, a deaf-mute or a leper ;

(ii) an uncertificated bankrupt or undischarged insolvent ;

(iii) interested in a subsisting contract made with, or any work being done for, the local board, except as a shareholder (other than a director) in an incorporated company ;

(iv) an officer or servant holding office under this Act, or an honorary magistrate for the local area over which the local board concerned has jurisdiction ;

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(v) already a member of the local board whose term of office will not expire before his fresh election or appointment can take effect ; or

(vi) the servant or employer of a member :

Provided that a person shall not be deemed to have any interest in such a contract or work as aforesaid by reason only of his having a share or interest in—

(i) any lease, sale or purchase of immovable property or any agreement for the same ; or

(ii) any agreement for the loan of money or any security for the payment of money only ; or

(iii) any newspaper in which any advertisement relating to the affairs of the local board is inserted ; or

(iv) the sale to the local board of any articles in which he regularly trades, or the purchase from the local board of any articles, to a value in either case not exceeding fifteen hundred rupees in the aggregate in any year during the period of the contract or work.

(3) Notwithstanding anything contained in sub-section (1), the Local Government may direct that such sentence shall not operate as a disqualification.

Disqualifications of members.

56. (1) Subject to the provisions of section 57, a member of a local board shall cease to hold his office, if he—

(*a*) is sentenced by a court to such punishment as is described in sub-section (1) of section 55 ;

(*b*) becomes of unsound mind, a deaf-mute, or a leper ;

(*c*) applies to be adjudicated, or is adjudicated, a bankrupt or insolvent ;

(*d*) subject to the proviso to section 55, sub-section (2), acquires any interest in any subsisting contract made with, or work being done for, the local board, except as a

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shoreholder (other than a director) in an incorporated company, or is employed as paid legal practitioner on behalf of the local board, or accepts employment as legal practitioner against the local board ;

(*e*) is appointed to any office or post referred to in section 55, sub-section (2), clause (iv) ;

(*f*) accepts employment under any other member ;

(*g*) ceases to reside in the area over which the local board has jurisdiction or within three miles thereof ; or

(*h*) fails for three consecutive months to attend the meetings of the local board.

(2) Notwithstanding anything contained in clause (*a*) of sub-section (1), the local Government may direct that such sentence shall not operate as a disqualification.

(3) Where a person ceases to be a member under clause (*a*) of sub-section (1), he shall be restored to office for such portion of the period for which he was elected or appointed as may remain unexpired at the date of such restoration, if and when the sentence is annulled on appeal or revision, or the disqualification caused by the sentence is removed by an order of the Local Government. And any person elected or appointed to fill the vacancy in the interim shall, on such restoration, vacate the office.

(4) In the case of a person who has ceased to be a member in consequence of failure to attend meetings, the matter shall be reported by the president at the next meeting of the local board which may at that meeting restore such person to office.

District judge to decide questions of disqualification of members.

57. (1) Whenever it is alleged that any person who has been elected or appointed as member of a local board is disqualified under section 55 or section 56 and such person does not admit the allegation, or whenever any member is himself in doubt whether or not he has become disqualified for office, such member or

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any other member may, and the president at the request of the local board shall, apply to the district judge of the district in which the area of the local board is situated.

(2) The said judge, after making such inquiry as he deems necessary, shall determine whether or not such person is disqualified under section 55 or section 56, and his decision shall be final.

(3) Pending such decision the member shall be deemed to be qualified.

Infringement of secrecy of election.

58. Every polling officer, clerk or other person in attendance at the polling room who, except for some purpose authorized by law, communicates to any person any information showing directly or indirectly for which candidate any voter has voted, and every person who by any improper means procures any such information, shall be punished with imprisonment of either description for a term which may extend to six months or with fine or with both.

Persons convicted of election offences disqualified for voting and for being elected.

59. Every person convicted of an offence punishable under section 58 or under chapter IX-A of the Indian Penal Code shall be disqualified from voting or from being elected in any election to which this Act applies or from holding the office of member of a local board for a period of five years from the date of his conviction :

Provided that the Local Government may exempt any such person from such disqualification.

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CHAPTER V.—*Powers of Local Boards in respect of Property and Establishment.*

Property.

Vesting of public roads and their appurtenances in local boards.

60. (1) All public roads in any area to which this Act applies shall vest in—

(*a*) the union board, if they are within the limits of a union ;

(*b*) the taluk board, if they are within the limits of a taluk, are outside the limits of a union and are not classed as district roads; and

(*c*) the district board, if they are within the limits of a district, are outside the limits of a union and are classed as district roads.

(2) All pavements, stones and other materials of a public road and all erections, materials and other things provided for such a road, all sewers, drains, drainage works, tunnels and culverts, whether made at the cost of the local fund or otherwise, in, alongside or under any public road, and all works, materials and things appertaining thereto, shall vest in the local board in which the public road vests.

(3) The Local Government may by notification exclude from the operation of this Act any such public road, sewer, drain, drainage work, tunnel or culvert, and may also modify or cancel such notification.

Collected. sewage, etc., to belong to local board.

61. All rubbish, sewage, filth and other matter collected by a local board under this Act shall belong to such local board.

Transfer of immovable property from one local board to another.

62. The district board may, subject to such control as may be prescribed, by notification declare that any immovable property vested in a local board shall vest in any other local board in the same district, and such pro-

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perty shall, from the date specified in the said notification, vest accordingly.

Power to transfer to local boards charitable endowments under Madras Regulation VII of 1817 and resumed charitable inams.

63. * (1) Subject to the control of the Local Government, the Board of Revenue may, by notification, with the consent of a local board, make over to such local board the management and superintendence of any charitable endowment in respect of which powers and duties attach to the Board of Revenue under the provisions of the Madras Endowments and Escheats Regulation, 1817; and thereupon all powers and duties which attach to the Board of Revenue in respect thereof shall attach to such local board as if it had been specially named in the said regulation, and the local board shall manage such endowment.

(2) The Local Government or such other authority as they may empower in this behalf may, with the consent of a local board, assign to such local board a charitable inam resumed by them or the authority referred to above provided that the net income from such inam can be applied exclusively to any purpose to which the funds of such local board may be applied.

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* Where property, taken by Board of Revenue, on account of mismanagement, is transferred subsequently to L. B., the original trustee is not entitled to look into accounts in the absence of a mismanagement even if the property is left under a special clause in the will that the 'trustees shall maintain correct accounts accessible to all persons." No public need be shown the accounts. The direction in the will will not *ipso facto* impose the obligation upon a statutory body. Under the Regulation, the Board of Revenue has merely the powers of superintendence and not the right of actual management. In L. Bs. both the powers of superintendence and managements vest. L. Bs. have not the power to appoint independent trustees. *Neelayathachi Ammal* v. *The T. B. of Mayavaram* 8 M. L. T. 341 = 20 M. L. J. 885 = 8 I. C. 488.

Powers of Revenue Boatd to make over to Local Boards the trust property. See 21 M.L.J. 305.

Trust property handed over to L. B. by the Board of Revenue is to be looked after by the L. B. and a suit can be maintained by the L. B. for the recovery of such property. *Bhimavarapu Buchi Reddi* v. *P. T. B. Guntur.* 27 M.L.J. 284 = 27 I. C. 1001.

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Limitation of power to accept property in trust.

64. A local board may accept trusts relating exclusively to the furtherance of the purposes to which its funds may be applied.

Institutions and works not provided for by this Act.

65. The Local Government may, with the consent of a local board, transfer to such local board, the management of any institution or the execution of any work not provided for by this Act, and it shall thereupon be lawful for such board to undertake the management of such institution or the execution of such work :

Provided that in very such case the funds necessary for such management or execution shall be placed at the disposal of the local board by the Local Government.

Immovable property required by local boards may be acquired under the Land Acquisition Act, 1894.

66. Any immovable property which any local board is authorized by this Act to acquire may be acquired under the provisions of the Land Acquisition Act, 1894, and on payment of the compensation awarded under the said Act in respect of such property and of any other charges incurred in acquiring it, the said property shall vest in the local board.

Establishment.

Establishment schedule.

67. (1) The president of a local board shall from time to time lay before the board a schedule setting forth the designations and grades of the officers and servants * who should in his opinion constitute its establishment and embodying his proposals with regard to the salaries, fees and allowances payable to them.

(2) The local board shall sanction such schedule with or without modifications as it thinks fit and may

* Sanitary Inspector of a union is a public servant *Queen Empress v. Tiruvengada Mudali*, 21 *M.* 428.

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from time to time amend it at the instance of the president.

The district engineer and district health officer.

68. (1) Every district board shall include in its schedule a post of district engineer; and may, and, if the Local Government so direct, shall, include therein a post of district health officer also. The salaries of these officers shall be fixed by the Local Government in consultation with the district board.

(2) Every such officer shall devote his whole time and attention to the duties of his office and shall not engage in any other profession, trade or business whatever.

(3) No district engineer or district health officer shall be removed from office except by the Local Government or with their consent. Such consent shall be given if the removal is recommended by a resolution of the district board passed at a special meeting called for the purpose and supported by the votes of not less than two-thirds of the sanctioned strength of the board.

Filling up of the above two appointments

69. (1) On the occurrence of a vacancy in, or after the creation of, an office of district engineer or district health officer, an appointment shall be made thereto by the president of the district board, subject to the approval of the Local Government, within four months from the date on which the vacancy occurred or the office was created, or, in the event of any appointment so made by the president of the district board not being confirmed by the Local Government, within thirty days of the date of the receipt by the president of the district board of the orders of the Local Government.

(2) In default of an appointment being made by the president of the district board as aforesaid, the Local Government may appoint a person to hold the office, and

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such appointment shall, for all purposes, be deemed to have been made by the president of the district board.

(3) Pending the settlement of an appointment under sub-section (1) or (2), the president of the district board may appoint a person to hold the office temporarily and may direct that the person so appointed shall receive such salary not exceeding the sanctioned salary of the post as he shall think fit.

Filling up of other appointments.

70. Excepting the district engineer and the district health officer, all officers or servants of local boards shall be appointed by the president in accordance with the establishment schedule and any rules the Local Government may have made in this behalf :

Provided that

(*a*) the president may in case of emergency appoint such temporary servants as in his opinion may be required for the purposes of this Act and the employment of whom for any particular work has not been prohibited by any resolution of the local board ;

(*b*) he shall report every such appointment to the local board at its next meeting.

Power of district board to frame service regulations.

71. (1) Subject to the provisions of section 68 and 74 and any rules made by the Local Government in this behalf, the district board may frame regulations in respect of officers and servants on the staff of all local boards in the district—

(*a*) fixing the amount and nature of the security to be furnished ;

(*b*) laying down educational or other qualifications ;

(*c*) regulating the grant of leave, leave allowances and acting allowances ;

(*d*) regulating the grant of pensions and gratuities

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(*e*) fixing the rates at which and the conditions under which contributions towards pensions may be paid;

(*f*) establishing and maintaining provident funds and making contribution thereto compulsory ;

(*g*) regulating conduct ; and

(*h*) generally laying down conditions of service :

Provided that

(i) the amount of any leave and leave allowances, gratuity or pension granted under these regulations shall in no case, without the special sanction of the Local Government, exceed what would be admissible in the case of Government servants of similar standing and status ; and

(ii) the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned shall not without similar sanction be more favourable than those for the time being in force for such Government servants.

(2) Such regulations shall be binding on all local boards in the district.

Power to punish local board officers or servants.

72. Subject to the provisions of section 74 and to such control as may be prescribed, the president of a local board may fine, reduce, suspend, remove or dismiss any officer or servant of the local board, except the district engineer or the district health officer, for any breach of departmental rules or discipline, or for carelessness, unfitness, neglect of duty or other misconduct.

Power to grant leave to establishment.

73. The president of a local board may grant leave to all officers and servants of the local board.

Government servants employed by local boards.

74. (1) The Local Government may, on the application of any local board, place at its disposal the services of any Government servant to be employed for the purposes of this Act.

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The local board shall pay to any Government servant so employed the salary he may be entitled to receive under the rules of the branch of the Government service to which he belongs, and shall also pay to the Local Government such contribution towards the pension and leave allowances of such servant as may be payable under the rules in that behalf in force for the time being.

(2) If such servant, while employed by the local board, or if any other servant of the local board, does any work for Government or for any public or private body, the Local Government or the public or private body concerned, as the case may be, shall contribute to the local board so much of the salary of such servant as the Local Government may consider to be an equivalent for such work.

(3) No Government servant employed by a local board shall be dismissed or removed from such employment without the consent of the Local Government or until three months' notice in writing to that effect shall have been given to the chief controlling authority of the branch of the Government service to which such servant belongs.

(4) No Government servant employed by a local board shall, except in cases of emergency, be withdrawn from the service of the local board, without its consent, unless and until the Local Government shall have given three months' notice in writing to that effect to the local board, or unless some other Government servant has been deputed to replace the one withdrawn.

(5) Government servants employed by local boards shall be entitled to leave and other privileges in accordance with the regulations applicable to the department to which they belong.

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PART 3—FINANCE.

CHAPTER VI.

Taxation.

Taxes and tolls.

75. (1) The district board may determine that any of the following taxes and tolls shall be levied :—

(i) * a land-cess, being a tax on the annual rent value of lands ;

(ii) a tax on companies ;

(iii) a profession tax ;

(iv) a tax on houses ; and

(v) tolls on carriages, carts, palanquins and animals passing along public roads or persons passing over public bridges.

(2) Save as otherwise expressly provided by this Act ;

(*a*) taxes may be levied at different rates in different portions of a district ;

(*b*) any resolution abolishing an existing tax or toll or reducing the rate at which a tax or toll is levied shall be immediately reported to the Government and, in the case of local boards which have an outstanding loan, such abolition or reduction shall not be carried into effect without the sanction of the Local Government.

Pilgrim tax.

76. With the previous sanction of the Local Government and the Government of India, a district board may determine to levy a tax on persons entering or leaving, by railway, any place of pilgrimage situated in the district :

* If land-cess is wrongfully recovered, against whom is the suit to be filed? See cases cited under sect. 79, Sch. IV, R. 3.

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Provided that no portion of the proceeds of such a tax shall, except with the sanction of the Local Government, be expended for purposes other than the improvement or development of the place of pilgrimage.

Issue of notification regarding levy of taxes and tolls.

77. When the district board shall have determined in accordance with the provisions of sections 75 and 76 to levy any tax or toll, the president of such board shall at once publish a notification in the prescribed manner specifying the rate at which, and the local limits of the area in which, such tax or toll is to be levied, and intimating that such tax or toll will be levied from a date to be specified in such notification, and such tax or toll shall be levied in the manner hereinafter provided until such time as the said notification shall be modified or cancelled.

Land-cess.

Land-cess What it shall and may comprise.

78. The land-cess which shall be levied on the annual rent value of all occupied lands on whatever tenure held—

(*a*) shall comprise a tax for general purposes of one anna in the rupee of the nanual rent value of all such lands in the district; and

(*b*) may comprise—

(*i*) a tax for district board purposes alone of not more than three pies in the rupee of the annual rent value of such lands in the district; and

(*ii*) a tax for the purposes of a taluk board alone of not more than three pies in the rupee of the annual rent value of such lands in the taluk.

Provided that the tax mentioned in clause (*b*) (ii) shall not be levied unless the levy thereof is determined by a resolution also of the taluk board concerned.

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The proceeds of the tax levied under clause (*a*) in a taluk shall be shared equally between the taluk board concerned and the district board.

Annual rent value of lands how fixed.

79. If the president of the district board notifies under section 77 that a tax on the annual rent value of land shall be levied, such annual rent value shall be calculated in the following manner :—

(*i*) In the case of lands held direct from Government on ryotwari tenure or on lease or licence, and also in the case of land situated in the district of Malabar on whatever tenure held, the assessment, lease amount, royalty or other sum payable to Government for the land, together with any water-rate which may be payable for its irrigation, shall be taken to be the annual rent value of such lands.

(*ii*) * In the case of inam lands or lands held wholly or partially free from assessment, the full assessment which such lands would bear if they were not inam, together with any water-rate which may be payable for their irrigation, shall be taken to be the annual rent value and such full assessment and water-rate shall be determined by the district collector under the general orders of the Board of Revenue.

(*iii*) In the case of lands held on any other tenure, the annual rent payable to the landholder, or intermediate landholder holding on an under-tenure created, continued or recognized by a landholder as the case may be, by his

* In a suit to recover land-cess by an inamdar said to have been wrongfully collected, the proper course for the plaintiff was to have proceeded against the collector and not on the P. of L. B. merely because the amount was eventually paid into the District Fund, *Harischandra Devu* v. *P.D.B. Ganjam*, 24 M. 114 = 10 M.L.J. 381.

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tenants, together with any water-rate which may be payable for their irrigation, shall be taken to be the annual rent value of the lands held by such tenants ; and where such lands are occupied by the owner himself or by any person holding the same from him free of rent or at a favourable rent, the annual rent value shall be taken to be the rent ordinarily payable to the landholder for lands of similar quality in the neighbourhood, together with any water-rate which may be payable for the irrigation of the lands so occupied by the owner himself or by any person holding the same from him as aforesaid.

(*iv*) When revenue or rent is paid in kind, the annual rent value shall be calculated according to the rates of rent established or paid for neighbouring lands of a similar description and quality, to which shall be added the water-rate payable for the irrigation of the lands of which the revenue or rent is paid in kind, or if such method of calculation is, in the opinion of the Board of Revenue, impracticable in any particular case, according to any method which the Board of Revenue may approve for that case.

† Provided that, where any landholder has obtained under the provisions of sections 30 (iii) and 33 of the

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* What is favourable rent is decided in 23 M. 268.

Sect. 3 (9) Sect. 88 and this section of the L. B. Act make the landholder liable and not the tenant. The procedure adopted for the sales is the same as under the Rent Recovery Act by virtue of the section. But the provisions of the Rent Recovery Act to sell free of all incumbrances do not apply to sales under the L. B. Act. *Muthuswamier* v. *Sree Sree Muthuswamier Avl.* 38 M. 856=13 M. L. T. 498=(1913) M.W.N. 581= 25 M.L.J. 393=125 I.C. 694.

† The landholders or intermediate landholders can collect only one-half of the tax payable by him and nothing more. *Bhupathi Razu* v. *Ramaswami*, 23 M. 268.

The land-holder even in the absence of provision in the patta is entitled to half the cess *Mailthi Hengsu* v. *Soma*, 29 M.L.J. 452 = (1915) M.W.N. 639 = 30 I.C. 484.

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Madras Estates Land Act, 1908, a decree empowering him to increase his rent in consequence of any additional payment by way of water-rate made by him to Government, the annual rent value shall be the balance remaining after deducting such increase of rent up to the amount of the water-rate from the sum ascertained as aforesaid.

Holders of land on other than ryotwari tenure to furnish lists of their lands to district collector.

80. The district collector may by notification or otherwise require every landholder within the district, not being an owner of land in the district of Malabar or a holder of land under ryotwari tenure, to furnish him with an accurate list of the lands held by him, whether occupied by tenants or by himself, specifying, in each case, the annual rent value of the land so occupied exclusive of the water-rate, if any, payable by his tenant direct to Government.

District collector to assess tax according to list.

81. If the district collector is satisfied with the list furnished by a landholder in compliance with a requisition made under the last preceding section, he shall assess such landholder according to such list for the tax due in respect of lands held by him as aforesaid.

Penalty for failing to furnish such list.

82. If any landholder shall neglect to comply with a requisition made under section 80 within six months after such requisition, such landholder shall be liable to a fine not exceeding rupees fifty for each day's delay, until the list be furnished or until the annual rent value of such landholder's lands shall have been fixed by the district collector as provided in the next following section. The amount of such fine shall be fixed by the district collector and shall be recoverable as an arrear of tax.

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District collector may fix the annual rent value.

83. If no such list be furnished by any landholder within one month from the expiration of the six months aforesaid, the district collector shall himself fix the annual rent value of the lands held by such landholder as aforesaid.

Power of district collector to summon parties.

84. The district collector may take steps in the manner provided by the Madras Revenue Summonses Act, 1869, for ascertaining the correctness of any list furnished in compliance with a requisition made under section 80 or, where such lists shall not have been furnished for fixing the annual rent value as provided in the last preceding section, anything in the Madras Karnams Regulation, 1802, to the contrary notwithstanding, and he may depute any of his officers to make such inquiries as may be necessary.

District collector to amend list if dissatisfied with it.

85. If after due inquiry the district collector is dissatisfied with any list furnished to him as aforesaid, he shall amend the same, and shall supply such landholder with a copy of such amended list, which shall be taken to contain the annual rent value of the lands held by him as aforesaid.

Appeal to Board of Revenue.

86. (1) An appeal shall lie to the Board of Revenue from the decision of the district collector under the last preceding section.

(2) Such appeal shall be preferred within six weeks from the date when the copy of the amended list is supplied to the landholder.

(3) The order made on such appeal shall be final.

Land-cess to be entered in pattas of ryotwari lands.

87. In the case of land held on ryotwari tenure, the amount of the land-cess payable by the landholder shall be entered in his patta.

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88. Payment of land-cess by landholder.

* Every landholder shall pay to the district collector, or other officer empowered by him to receive it, the land-cess due in respect of lands held by him as aforesaid exclusive of the amount of such tax, if any, payable by the tenant as hereinafter provided, on or before such dates and in such instalments as the district collector, under the general orders of the Board of Revenue, may by notification declare. And if such lands be occupied by a tenant paying water-rate direct to Government, such tenant shall pay to the district collector together with the water-rate the land-cess due on the amount of such water-rate :

Provided that in all cases where a person holds lands with or without a right of occupancy as an intermediate landholder on an undertenure created, continued or recognized by a landholder, it shall be lawful for the landholder to recover from the intermediate landholder the whole of the cess paid by the landholder in respect of lands held by the intermediate landholder less one-half the cess assessable on the amount of any kattubadi, jodi, poruppu or quit-rent payable by the intermediate landholder to the landholder :

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* A landlord is primarily liable to the Government for the cess and a tenant is only liable to the landlord. A suit by landlord to recover cess from the tenant falls undei Art. 120 of the Limitation Act *Rajeswara Muthuramalinga* v. *Mahalinga Raju*, 9 L.W. 287 = (1919) M.W.N. 365 = 52 I.C. 468.

A mortgagee with possession is an intermediate landholder within Sect. 88 of the L.B. Act. The tenant's right to pay the cess to him recognized in that section cannot be abrogated by a contract to which they were no parties. The question whether the intermediate landholders is bound to reimburse the landlord or not is immaterial. *Puchakayala Jagannayakulu* v. *The Manager of Nandigam Estate*, 39 M. 269 = (1914) M.W.N. 939 = 28 M.L.J. 154 = 27 I.C. 122.

A landlord can recover from his tenant a part of local cess paid by him to Government though there is no exchange of pattas and muchilikas under Sect. 7 of Rent Recovery Act 1865. *Gopisetti Narayanasami Naidu* v. *Kolachina Venkatappayya*, 7 M.L.T. 362 = 5 I.C. 438.

A landlord can claim only half of the landcess and therefore a provision to pay the full cannot be inserted in the patta. *Veddadi Jagannatha Bhupathi* v. *Paddala Appalaswami*, 28 M.L.J. 75 = (1914) M.W.N. 426 = 23 I.C. 576.

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Provided also that, in the case of lands occupied by tenants, it shall be lawful for the landholder or the intermediate landholder, as the case may be, to collect and recover from his tenant one-half of the amount payably by the landholder in respect of the land so occupied.

Illustration.

An intermediate landholder is entitled to receive from his tenants, if any, Rs. 500 as the annual rent on 100 acres of land. The intermediate landholder has to pay to the landholder Rs. 50 as kattubadi, jodi, poruppu or quit-rent. If the land-cess be at the rate of one anna per rupee, the landholder has to pay to the collector Rs. 31-4-0 on Rs. 500 and the landholder can recover from the intermediate landholder the sum of Rs. 29-11-0, being the difference between Rs. 31-4-0 and half the land-cess, *viz.*, Rs. 1-9-0, assessable on the said Rs. 50. The intermediate landholder can recover from his tenants, if any, Rs. 15-10-0, being half the land-cess on Rs. 500.

Powers of landholders.

89. Every landholder or intermediate landholder, as the case may be, shall, in collecting or recovering the portion which may be due to him under the provisos to the last preceding section, be entitled to exercise the same powers as may, under any Act or regulation which now is, or hereafter may be, in force, be exercised by any landholder in the collection and recovery of rent, and shall be liable to all the penalties prescribed therein for the abuse of such powers.

Remission or land-cess on permanently-settled revenue payable to Government.

90. Every landholder coming within the meaning of clause (iii) of section 79 shall be entitled to a remission of one-half of the tax payable by him on so much of the whole annual rent value of his land as is equal to the amount of the permanently-settled revenue payable by him to Government in respect of such land:

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Provided that the amount recoverable by such landholders from his tenants under the second proviso to section 88 shall be calculated upon the whole amount which would have been payable by him to Government if no such remission had been allowed.

Arrears of tax how to be recovered.

91. * When any landholder shall, on the date fixed by the district collector under section 88, have failed to pay either in whole or in part the tax due by him in respect of lands held by him as aforesaid, or a tenant shall have failed to pay either in whole or in part the tax due by him, on the water-rate payable direct by him to Government in respect of lands occupied by him, the said tax or such part of it as remains unpaid shall be recoverable in the same manner as if it were an arrear of revenue under the †Madras Revenue Recovery Act, 1864, and the provisions contained in section 42 (a) of the said Act shall be applicable to all lands brought to sale for arrears of tax.

Tax on companies.

Taxation of companies on their capital.

92. If the president of the district board publishes a notification under section 77 that a companies tax shall be levied in any local area, every company transacting business within such area for profit or as a benefit society shall after the date specified in the said notification pay a half-yearly tax on its paid-up captital on the scale shown in Schedule

* A suit for the recovery of the land-cess collected in excess does not lie on the P. of L B. but on the collector (24 M. 114, followed. Where collector, while levying cess, acted in excess of his power he is liable to the plaintiff in damages, which sound in tort, *Chinnasami Chettiiar* v. *The Collector of Salem*, 8 M.L.T. 201=20 M L.J. 771 = 7 Ind. Cas. 799.

† 42. (a) All lands brought to sale on account of arrears of revenue shall be sold free of all incumbrances, and if any balance shall remain after liquidating the arrears with interest, and the expenses of attachment and sale, and other costs due in respect of such arrears, it shall be paid over to the defaulter unless such payment be prohibited by the injunction of a Court of competent jurisdiction.

Sale to be free of all incumbrances Disposal of surplus.

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IV, if and as soon as it has transacted business in such area for the period laid down in section 96.

Explanation.—Whenever a company employs a sersant or agent to represent it for the purpose of transacting business in the local area, such company shall be deemed to transact business within the local area and such servant or agent shall be liable for the tax in respect of the company's business, whether or not he has power to make binding contracts on behalf of the company.

Profession tax.

Tax on professions.

93. (1) If the president of the district board publishes a notification under section 77 that a profession tax shall be levied in any local area, every person not liable to the companies tax who, within such area and for the period laid down in section 96, exercises after the date specified in the said notification a profession, art, trade or calling, or is in receipt of any income from money-lending or any source other than houses and lands inside the local limits of the area notified under section 77, bringing him within one or more of the classes of persons specified in Schedule IV, shall pay a half-yearly tax on his professional income on the scale shown in the said schedule :

Provided that a person who holds any appointment, public or private, or is in receipt of any pension or income from investments shall not be liable to pay any profession-tax on his salary, pension, or income from investments, as the case may be.

(2) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (1).

(3) No person who shall prove that he has paid the sum due on account of the profession-tax or of any tax of the nature of a profession-tax for the same half-year in any local board area, municipality or cantonment in the

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Madras Presidency shall, notwithstanding anything contained in the Madras City Municipal Act, 1919, the Madras District Municipalities Act, 1920, or the Cantonments Act, 1910, be liable, by reason merely of change of business, residence, or place of business, to pay to any other local board, municipality or cantonment more than the difference between such sum and the amount to which he is otherwise liable for the profession-tax for the half-year under this Act or any of the aforesaid Acts.

Liability of members of firm or undivided Hindu family to profession tax.

94. The profession tax leviable from a firm or undivided Hindu family may be levied from any adult member of that firm or family.

Provisions common to companies tax and profession tax.

Companies tax and profession tax in union and non-union areas.

95. The tax on companies and the profession tax when levied in union areas shall be credited to union funds, and when levied in non-union areas shall be credited to taluk funds. The union board and its president in union areas, and the taluk board and its president in non-union areas, shall exercise the powers regarding the asessment and recovery of these taxes described in Schedule IV.

Payment when due and notice on failure to pay

96. If in any half-year any company transacts business or any person exercises a profession, art, trade or calling rendering him liable to the profession tax, for sixty days in the aggregate in any local area, or, being in receipt of income from money-lending or any source other than houses and lands inside such area which renders him liable to profession tax, resides in the area for sixty days in the aggregate, such company or other person shall become liable for the companies or the profession tax, as the case may be, and, if the tax due in respect of the half-year is

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not paid, the president of the taluk or union board, as the case may be, shall cause a notice to be served on such person to pay it within fifteen days from the date of such service.

Notice to owner or occupier to furnish list of persons liable to tax.

97. The President of the taluk or union board, as the case may be, may by notice require the owner or occupier of any building or land and every secretary or manager of a hotel, boarding or lodging house, club, or residential chamers to furnish within a specified time a list in writing containing the names of all persons occupying such building or land, and specifying the profession, art, trade, or calling of every such person and the rent, if any, paid by him and the period of such occupation.

Tax on houses.

Tax on houses.

98. If the president of the district board notifies under section 77 that a tax on houses shall be levied, such tax shall, at the rate and from the date specified in such notification, be levied on all houses situated within any union, subject to the conditions laid down in the rules in Schedule IV.

General exemptions.

99. The following buildings shall be exempt from the house-tax:—

(*a*) buildings set apart for public worship and either actually so used or used for no other purpose, choultries, buildings used for educational purposes and for libraries which are open to the public;

(*b*) charitable hospitals or dispensaries and other buildings exclusively used for charitable purposes;

(*c*) buildings belonging to local boards;

(*d*) light-houses.

Tax payable in two equal instalments.

100. (1) The tax imposed under section 98 shall be payable by the owner or the occupier of the house in two equal insalments.

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(2) Subject to the provisions of sub-section (1) of section 102 the insalment for each half-year shall be payable within thirty days after the commencement of such half-year.

Remission of tax on account of vacant buildings.

101. (1) When any house shall have been vacant for sixty or more consecutive days during any half-year, the president of the union board shall remit so much, not exceeding one-half of the amount of the tax for the half-year, as is proportionate to the number of days the said house may have remained vacant.

(2) Every demand for a remission under this section shall be made during the half-year in respect of which the remission is sought or in the following half year and not afterwards. No person shall be entitled to such remission unless the owner of the house or his agent shall, at or about the time that the house becomes vacant, have given notice of such vacancy to the president, and the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

Notice to be given of newly-constructed or reconstructed houses.

102. (1) When any house in a union is constructed, reconstructed or enlarged, the owner shall give notice thereof to the president of the union board within fifteen days from the date of completion of such house, re-building or enlargement, or from the date of occupation of the said house, whichever date happens first. The president shall assess the tax leviable in respect of the house, and the instalment for the half-year in which the assessment is made shall be payable within thirty days after the date of the service of the notice of demand, provided that if such date of completion or occupation falls within the last two months of a half-year no tax or enhanced tax as the case may be shall be levied in respect of the house for that half-year.

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(2) When any house is completely demolished or destroyed, the owner thereof may give notice to the president of such demolition or destruction ; and until such notice is given, such owner shall be liable at the discretion of the president to payment of the tax which would have been leviable had such house not been demolished or destroyed. If the said notice is given within the first two months of a half-year, no tax shall thereafter be levied in respect of the house and any tax which may have been levied for that half-year shall be refunded.

Exemption on the ground of poverty.

103. The union board may, on the ground of poverty, exempt from payment of the whole or any portion of the tax the owner or occupier of any house situated in the union. The taluk board may in like manner exempt any classes of houses.

Tolls.

Levy of tolls.

104. (1) If the president of the direct board notifies under section 77 that tolls shall be levied on carriages, carts, palanquins and animals passing along any public road or, with the sanction of the Local Government and for reasons connected with its construction and maintenance which shall be recorded, upon foot-passengers going over a public bridge, such tolls shall be levied at the rates fixed by the district board in accordance with Schedule IV and specified in the notification.

(2) The president of the district board may, in accordance with rules framed by the board, compound with any person for a sum to be paid annually in lieu of all such tolls, either generally in respect of all toll-gates in the district or specially in respect of any particular tollgate, and may issue licences to any such person in respect of his carriages, carts and animals.

(3) No tolls shall be levied for the passage of carriages, carts or animals—

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(*a*) belonging to local boards ;

(*b*) conveying police officers in uniform, local board servants on duty, or persons or property in the custody of such officers or servants ;

(*c*) licensed by the district board, during the period for which they have been so licensed

(*d*) exempted by or under the Indian Tolls (Army) Act, 1901, or.

(*e*) carrying any military stores belonging to the Government.

Nor shall tolls be levied for the passage over bridges of foot-passengers if they are police officers in uniform or local board servants on duty.

(4) The district board may declare that payment of tolls on carriages, cars, palanquins, animals or foot-passengers at any gate or bridge shall clear such carriages, carts, palanquins, animals or foot-passengers at any other gate or bridge specified.

Notification of place at which tolls are leviable.

105. The district board shall declare by notification the places on any public road at which such tolls shall be collected, and may in like manner cancel or modify such declaration.

Toll-gates to be erected.

106. (1) The district board shall construct toll-bars, gates and gate-keeprs' stations at the places aforesaid, may resolve that the president do place the collection of such tolls under the management of such persons as may appear to him proper, or that he do lease out the same, and may frame by-laws for the guidance of toll-collectors.

(2) At every toll-bar, gate or station, a table of the tolls authorized to be taken shall be put up legibly written or painted in English words and figures and in a vernacular language of the district, and when such table is not put up at any toll-bar, gate, or station, no tolls shall be leviable thereat during such time.

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A single payment to clear gate for any one day and procedure in case of non-payment of toll.

107. (1) No more than one payment of toll shall be demanded at any one toll-bar, gate or station in respect of any carriage, cart, palanquin, animal, or foot-passenger in any one period of twenty-four hours counted from sunrise to sunrise.

(2) When payment of any toll is made, a receipt shall be granted by the person to whom the payment is made in such form as the district board may prescribe.

(3) In case of non-payment of any such toll on demand, the person duly authorized to collect the same may seize any carriage, cart, palanquin or animal in respect of which it is chargeable, or any part of its burden, and detain the same in his custody or in the case of a foot-passenger may prevent his passage.

(4) If any toll, together with the expenses occasioned by such seizure and detention, remains unpaid for twelve hours, the person duly authorized as aforesaid shall forthwith send the carriage, cart, or other property seized as aforesaid to the nearest public officer empowered to sell distrained property under the Madras Rent and Revenue Sales Act, 1839.

(5) Such officer shall forthwith give notice to the owner of the property seized, or, if the owner is not known or is not resident in the neighbourhood, to the person who was in charge of the said property at the time when it was seized, and if he is not found, publish by beat of drum that, after the expiration of two days exclusive of Sunday from the date of service or after the said publication of such notice, he will sell the said property by auction at a place to be specified in the notice.

(6) If, at any time before the sale, the person to whom notice has been given or the owner of the property seized tenders to the said officer the amount due on account of

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the toll and of all the expenses occasioned by the non-payment thereof and by the seizure and detention of the property, the property seized shall be forthwith released.

(7) If no tender is made to such officer, he shall sell the said property or a sufficient portion thereof by auction and apply the proceeds of the sale to the payment of the amount due on account of the toll and the expenses incidetal to the seizure and detention and sale of the property and shall return to the person in whose possession the property was at the time of seizure any property or sum which may remain after the sale and the application of the proceeds thereof as aforesaid.

Police to assist toll-collectors.

108. In all cases of resistance to the lawful authority of the toll-collectors appointed under this Act, all police officers shall assist the toll-collectors, when required, and, for that purpose, shall have the same power which they have in the exercise of their ordinary police duties.

Evasion or refusal of payment of tolls.

109. (1) No person with any carriage, cart, palanquin or animal shall, with intent to evade payment of toll, go off or pass from any road on which a toll-bar, gate, or gate-keeper's station has been constructed under the provisions of this Act through or over any land within a quarter of a mile of it, such land not being owned or occuied by such person and not being a public road.

(2) No person shall, with any carriage, cart, palanquin or animal, by rapid driving or riding past a toll-bar, gate or gate-keeper's station, evade the payment of toll or refuse on demand to pay the toll legally demandable from him or refuse to permit the seizure and detention of any article which may be seized and detained under section 107.

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Pilgrim tax.

Description and mode of levy of tax on pilgrims.

110. (1) If the president of the district board publishes a notification under section 77 that a tax shall be levied on persons entering or leaving by railway any local area which is resorted to by pilgrims, the tax shall be levied from the date specified in the notification on the tickets of all passengers travelling by rail from any place more than a specified distance from the boundary of such local area to any railway station in or near such local area or from any such railway station to any such place.

(2) The rates at which the tax shall be levied on each class of ticket shall be determined by the district board with the sanction of the Local Government and the Government of India, provided that they shall not exceed the maxima laid down below :—

	Single		Return		Season per mensem.		
	A.	P.	A.	P.	Rs.	A.	P.
For first-class tickets ...	4	0	8	0	3	0	0
For second-class tickets ...	2	0	4	0	1	8	0
For intermediate class tickets	1	6	3	0	1	2	0
For third-class tickets ...	1	0	2	0	0	12	0

(3) At centres where the pilgrimages take place only once or twice a year, the surcharge shall be levied only for a specified period before each occasion of pilgrimage to be determined by the Local Government. Where pilgrimages are more frequent or a pilgrim centre is one of perennial resort, the tax may, with the approval of the Local Government and the railway administrations concerned, be levied throughout the year instead of only for limited periods.

(4) The Local Government may make rules not inconsistent with this Act regulating the collection of the tax, the payment thereof to local boards and the deduction

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of any expenses incurred by railway administrations in the collection thereof.

Power to exempt from taxes or tolls.

111. Subject to the provisions of section 103, the district board may exempt any person or class of persons wholly or in part from the payment of any tax or toll.

CHAPTER VII.

General provisions relating to finance.

Purposes to which local funds may be applied.

112. (1) The purposes to which the moneys received under this Act may be applied are, in general, everything necessary for, or conducive to, the safety, health, convenience or education of the inhabitants, or the amenities of the local area concerned and everything incidental to the administration, and included in particular—

(i)* the construction, repair and maintenance of roads, bridges and other means of communication ;

(ii) *the planting of trees on the sides of public roads and on other public places and the preservation of trees planted by or belonging to the local boards ;

(iii) the construction and maintenance of hospitals, dispensaries, poor-houses, orphanages, choultries, markets, slaughter-houses, cart-stands, drains, sewers, latrines, water-works, tanks and wells, the payment of all charges connected with the objects for which such buildings or works have been constructed, the tining and employment of vaccinators, the sanitation of towns and villages, the removal of congestion of population and the provision of house-sites, the cleansing of the roads, drains, sewers,

* Where T. B: plants avenues in the discharge of its duty trees while owing to their shade caused damage to the fields of the plaintiff adjoining the road: *Held* the plaintiff cannot sue the board for injunction or damages. A public body is not liable for mere misfeasance in the discharge of their duties 42 M. 331=36 M.L.J., 372=92 L.W. 35 = 50 I.C, 809:

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latrines, tanks, and wells, and other works of a similar nature ;

(iv) the payment of contributions to the funds of health and welfare associations or of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of diseased or infirm persons ;

(v) the diffussion of education, and, with this view, the construction and repair of school-houses, the establishment and maintenance of schools, the inspection of schools, and the establishment and maintenance of libraries and reading-rooms ;

(vi) the payment of salaries, leave allowances, pensions, gratuities and compassionate allowances to servants employed by the local board ;

(vii) the payment of any amounts falling due on any loans legally contracted by a local board ;

(viii) the payment of sums falling due under any decree of a court and of refunds sanctioned by the local board ;

(ix) other measures of local public utility calculated to promote the safety, health, comfort or convenience of the people.

(2) The funds of a local board shall be applicable to the purposes mentioned in sub-section (1) within the area of the local board, subject to the rules in Schedule V and any further rules which may be prescribed ; and shall be applicable to such purposes outside the local board area, if the expenditure is authorized by this Act or is specially sanctioned by the local Government.

Construction and maintenance of railways, tramways, etc.

113. (1) With the previous sanction of the Government of India, a district board may—

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(*a*) construct and maintain within, or partly within and partly without, the local area for which it is established, a railway under the provisions of any law for the time being in force relating to the construction and maintenance of railways ;

(*b*) subscribe to any debenture loan raised by the Government of India or by any local authority or by any company registered under the Indian Companies Act, 1913, for the construction or maintenance of any railway which, in the opinion of the board, is likely to be of benefit to the district ;

(*c*) guarantee the payment from the district fund of such sums as it shall think fit as interest on capital expended on any such railway.

(2) With the previous sanction of the Local Government, a district board may, in all or any of the above ways, construct or maintain or assist the construction or maintenance of a tramway, rope-way, motor omnibus or other transport service within, or partly within and partly without, the local area for which it is established, subject, in the case of tramways, to the provisions of any law for the time being in force relating to the construction and maintenance of tramways.

(3) No application for sanction shall be made in regard to the matters specified in sub-sections (1) and (2), unless it is authorized by a resolution of the district board supported by not less than two-thirds of the members present at a meeting specially convened in that behalf, such resolution being confirmed after a period of three months by a like majority at a like meeting.

Constitution of district, taluk and union funds.

114. There shall be constituted for each district a district fund, for each taluk a taluk fund, and for each union a union fund.

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115. The rules embodied in Schedule V regarding the receipts to be placed to the credit of, and the charges to be debited to, district, taluk and union funds, respectively, and regarding the administration of those funds, shall be read as part of this chapter.

Receipts and charges of the different classes of local funds.

116. (1) The president of each local board shall in each year frame, and place before his board, a budget showing the probable receipts and expenditure during the following year.

Preparation and sanction of budgets.

(2) Every local board shall sanction the budget with such modifications, if any, as it thinks fit. The budget of a taluk board and the budget of a union board shall, after being so sanctioned, be submitted to the district board and taluk board respectively.

(3) If the budget of a taluk board or a union board fails to provide for the due discharge of all liabilities in respect of loans contracted by such local board or for the maintenance of a working balance, the district board or the taluk board, as the case may be, may direct that any part of it shall be so altered as to ensure that such provision is made.

117. (1) The district board shall, not later than 15th February in each year, submit to the Local Government a consolidated budget for the following year of all local boards in the district.

Submissionof consolidated budget to Government and their control.

(2) If such consolidated budget fails to provide for the due discharge of all liabilities in respect of loans contracted by any local board or for the maintenance of a working balance, the Local Government may direct that any part of it shall be so altered as to ensure that such provision is made.

118. The district board may fix dates for the preparation, sanction and submission of the budgets of all local boards in the district.

Fixing of dates for budgets.

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Revised or supplemental budget.

119. If in the course of a year a local board finds it necessary to modify the figures shown in the budget with regard to its receipts or to the distribution the of amounts to be expended on the different services it undertakes, a supplemental or revised budget may be framed, sanctioned and submitted in the manner provided in section 116, provided that any alteration in the amount allotted for the service of debt or in the working balance shall be made only with the consent of the Local Government.

Appointment of auditors of accounts.

120. The Local Government shall appoint auditors of the accounts of receipts and expenditure of the local fund. Such auditors shall be deemed to be "public servants" within the meaning of section 21 of the Indian Penal Code.

Contributions to expenditure by other local authorities.

121. (1) If the expenditure incurred by the Local Government or by any other local board to which this Act applies or by any other local authority in the Presidency of Madras for any purpose authorized by or under Schedule V is such as to benefit the inhabitants of a local board area, the local board may, with the sanction of the Local Government, make a contribution towards such expenditure.

(2) The Local Government may direct a local board to show cause within a month after receipt of the order containing the direction, why any contribution described in sub-section (1) should not be made.

(3) If the local board fails to show cause within the said period to the satisfaction of the Local Government, the Local Government may direct it to make such contribution as they shall name, and it shall be paid accordingly.

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PART IV.—PUBLIC HEALTH, SAFETY AND CONVENIENCE.

CHAPTER VIII

Public Health.

Private and public tanks or wells.

Closing and cleansing of wells, etc.

122. The president of the taluk board in non-union areas, and the president of the union board in union areas may require the owner of, or the person having control over, any private stream, channel, tank, well or other place the water of which is used for drinking, to cleanse and maintain the same in good repair, to provide parapet walls for the same, and also to protect any such well from pollution by surface drainage in such manner as he may think fit, or, whenever the said water is proved to the satisfaction of such president to be unfit for drinking to desist from so using such water or permitting others so to use it; and if, after such notice, the water of such well, tank or reservoir is used by any person for drinking, the president may require the owner or person having control thereof to close such well, tank or reservoir either temporarily or permanently, or to enclose or fence such well, tank or reservoir, in such manner as he may direct so that the water thereof may not be used for drinking :

Provided that in the case of private streams, channels, tanks, wells or other places mentioned in this section, the water of which is used for drinking by the public or any section of the public by right, the expenses incurred in the closing or the fencing of such well, tank or reservoir shall be paid by the taluk or union board from the taluk or union fund.

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Filling in of pools, etc. which are a nuisance or may prove dangerous to public health.

123.* (1) If in the opinion of the president of a taluk or union board—

(*a*) any tank, well, pond, pool, ditch, bog, swamp, quarry-hole, drain, cesspool, pit, water-course or any collection of water, or

(*b*) any land on which water may accumulate

is or is likely to be dangerous or to prove injurious to the health of the neighbourhood by becoming a breeding place of mosquitoes, or in any other manner, he may, with the approval of the local board concerned, by notice require the owner thereof to fence, repair, fill up, cover over, clean, drain or drain off the same in such manner and with such materials as may be stated in the notice or to take such order with the same as the notice may direct.

(2) If an owner on whom such notice is served delivers to the president, within the time specified for compliance therewith, written objections to such requisition, the president shall report on such objections to the local board and shall not institute any prosecution for failure to comply with such requisition except with the approval of the board concerned. The president may nevertheless, execute such works as may in his opinion be of urgent importance to prevent immediate danger to the public or injury to the public health, pending the local board's decision. The local board shall decide, in every such case, whether the cost of the work executed shall be paid by the owner or the board or shall be shared and, if so, in what proportion.

*This power is very wide and this cannot be exercised in a capricious wanton, unreasonable or arbitrary manner or for an ulterior or indirect purpose. If so, civil court has jurisdiction to restrain it from such abuse of its powers. It is not for the civil court to question the insufficiency or otherwiee of the materials, if any before the L.B., on the ground that the court would have come to a different conclusion 1 Mad., 741, 28 M. 528T. *B. Bandar* v. *Srimath Raju Yarlagadda Malli* (1920) M.W.N., 748=12 L.W., 585.

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Local board may set apart public tanks, etc., for certain purposes.

124. (1) The president of a taluk or union board may with the approval of his local board, set apart public springs, tanks, wells and other places and parts of public water courses for drinking purposes or for bathing or for washing cloths or animals or for any other purpose calculated to promote the health, cleanliness, comfort or convenience of the inhabitants ; and with the consent of the owners may also set aside any private springs, tanks, wells or other places for any of the aforesaid purposes.

(2) The president of a taluk or union board, on receipt of a certificate from any medical officer in local board or Government employ stating that the water in any well, tank or other source of water-supply to which the public have access within the limits of such board's jurisdiction is likely to engender or cause the spread of any dangerous disease, may by public notice prohibit the use of such water. Such notice shall be served by placing a notification near the source of water-supply or by beat of drum stating the number of days during which such prohibition shall last. The president may extend or modify the notice without the production of a further certificate.

Prohibition against using places so set apart for purposes other than those notified.

125. No person shall—

(*a*) bathe in or defile the water in any place set apart for drinking purposes either by a taluk or by a union board, or, in the case of private property, by the owner thereof ; or

(*b*) deposit any offensive or deleterious matter in the dry bed of any place set apart as aforesaid for drinking purposes ; or

(*c*) wash clothing in any place set apart as aforesaid for drinking or bathing ; or

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(*d*) wash any animal or any cooking utensil or wool skins, or other foul or offensive substance or deposit any offensive or deleterious matter in any place set apart as aforesaid for drinking purposes or bathing or washing clothes ; or

(*e*) allow the water from a sink, sewer, drain, engine or boiler, or any other offensive matter belonging to him or flowing from any building or land belonging to or occupied by him, to pass into any place set apart as aforesaid for drinking purposes, or for bathing, or for washing cloths.

Union board to maintain certain wells, etc., in good order.

126. Every union board shall maintain in a cleanly condition all wells, tanks and reservoirs within union limits which are not private property, and may fill them up or drain them when it appears necessary so to do.

Scavenging.

Cleansing of private latrines etc.

127. The president of a taluk or union board may contract with the owner or occupier of any premises to remove rubbish or filth, or any particular kind of rubbish or filth, from such premises or any place belonging thereto, on such terms as to times and periods of removal and other matters as may seem suitable to the president and on payment of fees at such rate calculated to cover the cost of the service as the taluk or union board may have laid down.

Scavenging and other sanitary arrangements on occasion of fairs and festivals and contribution from persons having control over places of pilgrimage.

128 A taluk or union board shall make any special scavenging or other sanitary arrangements that may be necessary on occasions of fairs, festivals or other large assemblies of the people, and, in the case of such assemblies held in connexion with any place of pilgrimage in the taluk or union, the local board concerned may require the persons having control over such place of pilgrimage to make such contribution towards

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the cost of such arrangements as the Local Government may approve.

Prohibition against allowing outflow of filth.

129. No owner or occupier of any permises shall allow the water from any sink, drain, latrine or stable, or any other filth to flow out of such premises to any portion of a public road except a drain or a cess-pool or to flow out of such premises in such a manner as to cause nuisance by the soakage of the side water or filth into the walls or ground at the side of a drain forming a portion of a public road.

Dangerous diseases.

Definition of "dangerous diseases."

130. "Dangerous disease" means a disease specified in Schedule VI.

Power of entry into suspected places and disinfection of buildings and articles.

131. (1) The president of the taluk board in non-union areas, and the president of the union board in union areas, may at any time by day or by night without notice, or after giving such notice as may appear to him reasonable, inspect any place in which any dangerous disease is reputed or suspected to exist, and take such measures as he may think fit to prevent the spread of such disease beyond such place.

(2) If the president is of opinion that the cleansing or disinfecting of any premises or part thereof, or of any article therein which is likely to retain infection, will tend to prevent or check the spread of any dangerous disease, he may by notice require the occupier to cleanse or disinfect the same, in the manner and within the time specified in such notice.

(3) If the president considers that immediate action is necessary, or that the occupier is, by reason of poverty or otherwise, unable effectually to comply with his requisition, the president may himself without notice cause such building or article to be cleansed or disinfected and

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for this purpose may cause such article to be removed from the premises; and the expenses incurred by the president shall be recoverable from the said occupier in cases in which he is, in the opinion of the president, not unable by reason of poverty effectually to comply with such requisition.

President to notify places for washing and disinfecting.

132. (1) The president of the taluk board in non-union areas, and the president of the union board in union areas, may notify places to which conveyances, clothing, bedding or other articles which have been exposed to infection from any dangerous disease shall be removed and at which they shall be washed, disinfected or otherwise disposed of.

(2) The president may direct the destruction of bedding, clothing or other articles likely to retain such infection, and shall on demand give compensation for the articles destroyed.

Prohibition against infected person carrying on occupation:

133. If any person knows or has reason to believe that he is suffering from a dangerous disease, he shall not engage in any occupation, or carry on any trade or business unless he can do so without risk of spreading the disease.

Persons suffering from dangerous diseases, and public conveyances.

134. (1) No person who is suffering from any dangerous disease shall, without taking proper precautions against spreading such disease, cause or suffer himself to be conveyed in a public conveyance.

(2) No person who is suffering from any dangerous disease shall enter a public conveyance without previously notifying to the owner or driver or person in charge of such conveyance that he is so suffering.

(3) No owner, driver, or person in charge of a public conveyance shall knowingly carry or permit to be carried

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in such conveyance any person suffering as aforesaid in contravention of sub-section (1).

(4) No owner or driver or person in charge of a public conveyance shall be bound to convey any person suffering as aforesaid, unless and until the said person pays or tenders a sum sufficient to cover any loss and costs that may be incurred in disinfecting such conveyance, anything in any Act relating to public conveyances for the time being in force to the contrary notwithstanding.

(5) A court convicting any person of contravening sub-section (1) or sub-section (2) may levy, in addition to the penalty for the offence provided in this Act, an additional fine of such amount as the court deems sufficient to cover the loss and costs which the owner or driver must incur for the purpose of disinfecting the conveyance. The amount of any additional fine so imposed shall be awarded by the court to the owner or driver of the conveyance :

Provided that, if such additional fine is imposed in a case which is subject to appeal, the amount shall not be paid to the owner or driver before the period allowed for presenting the appeal has elapsed ; or, if an appeal is presented, before the decision of the appeal.

(6) At the time of awarding compensation in any subsequent civil suit relating to the same matter, the court shall take into account any sum which the plaintiff shall have received under this section.

Power to order closure of places of public entertainment.

135. In the event of the prevalence of any dangerous disease within any local area, the president of the taluk board in non-union areas, and the president of the union board in union areas, may by notice require the owner or occupier of any building, booth or tent used for purpose of public entertainment to close the same for such period as he may fix.

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Minor suffering from dangerous disease not to attend school.

136. No person being the parent or having the care or charge of a minor who is or has been suffering from a dangerous disease or has been exposed to infection therefrom shall, after a notice from the president of a taluk or union board or any person duly appointed by him in this behalf that the minor is not to be sent to school or college, permit such minor to attend school or college without having procured from the president or such person or a registered medical practitioner a certificate that in his opinion such minor may attend without risk of communicating such disease to others.

Smallpox.

Compulsory vaccination.

137. (1) Vaccination shall be compulsory in any local area to which this Act applies to the extent prescribed.

(2) The taluk board and its president in non-union areas, and the union board and its president in union areas, shall, subject to such control as may be prescribed, be responsible for enforcing vaccination.

Obligation to give information of small-pox.

138. Where an inmate of any dwelling place is suffering from smallpox, the head of the family to which the inmate belongs and, in default, the occupier or person in charge of such place, shall give intimation of the fact to the president of the local board or the village headman concerned with the least practicable delay.

Prohibition of inoculation for smallpox.

139. (1) Inoculation for smallpox is hereby prohibited.

(2) No person who has undergone the operation of inoculation shall leave the village or town in which he is before the lapse of forty days from the date of inoculation, without a certificate from a medical practitioner of such

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class as the local board may authorize to grant such certificates, stating that such person is no longer likely to produce smallpox by contact or near approach.

Disposal of the dead.

Registration of burial and burning grounds.

140. (1) Every owner or person having the control of any place used at the date of the coming into operation of this Act as a place for burying, burning or otherwise disposing of the dead shall, if such place be not already registered, apply to the taluk board in non-union areas and to the union board in union areas to have such place registered.

(2) If it appears to such local board that there is no owner or person having the control of such place, the local board shall assume such control and register such place or may, with the sanction of the district board, close it.

Licensing places for disposal of dead.

141. (1) No new place for the disposal of the dead, whether private or public, shall be opened, formed, constructed or used unless a license has been obtained from the taluk or union board on application.

(2) Such application for a license shall be accompanied by a plan of the place to be registered showing the locality, boundary and extent thereof, the name of the owner or person or community interested therein, the system of management and such further particulars as the local board may require.

(3) The local board to whom application is made may

(*a*) grant or refuse a license, or

(*b*) postpone the grant of a license until objections to the site have been removed or any particulars called for by it have been furnished.

(4) The Local Government may cancel or modify any order passed by a local board under sub-section (3).

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Provision of burial and burning grounds and crematoria.

142. The taluk board in non-union areas and the union board in union areas may, and shall if no sufficient provision exists, provide at the cost of the local fund places to be used as burial or burning grounds or crematoria, and may charge rents and fees for the use thereof.

A book to be kept of places registered, licensed or provided.

143. (1) A book shall be kept at the office of every taluk and union board in which places registered, licensed or provided under sections 140 to 142 and all such places registered, licensed or provided before the commencement of this Act shall be recorded.

(2) Notice that such place has been registered, licensed or provided as aforesaid shall be affixed in English and at least in one vernacular language to some conspicuous place at or near the entrance to the burial or burning ground or other place as aforesaid.

Prohibition against burying or burning in unauthorized places.

144. No person shall bury, burn or otherswise dispose of, or cause or suffer to be buried, burnt or otherwise disposed of, any corpse in any place within 100 yards of a dwelling place or source of drinking water-supply other than a place registered, licensed or provided as aforesaid:

Provided that no prosecution shall be instituted for contravening the provisions of this section without the written sanction of the president of the local board concerned.

Notice to be given to local board of burials, etc,

145. The person having control of a place for disposing of the dead shall give information of every burial, burning or other disposal of a corpse at such a place, to any person appointed by the local board concerned in that behalf.

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Prohibition against use of burial and burning grounds dangerous to health or overcrowded with graves.

146. (1) If a taluk or union board is satisfied

(*a*) that any registered or licensed place for the disposal of the dead is in such a state or situation as to be, or to be likely to become, dangerous to the health of persons living in the neighbourhood thereof, or

(*b*) that any burial-ground is overcrowded with graves,

and if in the case of a public burial or burning ground or other place as aforesaid another convenient place duly authorised for the disposal of the dead exists or has been provided for the persons who would ordinarily make use of such place, it may, with the previous sanction of the district board, give notice that it shall not be lawful, after a period of not less than two months to be named in such notice, to bury, burn or otherwise dispose of any corpse at such place.

(2) Every notice given under sub-section (1) shall be published in the district gazette and in the village concerned by beat of drum.

(3) No person shall, in contravention of any notice under this section and after the expiration of the period named in such notice, bury, burn or otherwise dispose of, or cause or permit to be buried, burnt or otherwise disposed of, any corpse at such place.

(4) The Local Government may cancel or modify any notice issued by a local board under sub-section (1).

CHAPTER IX.

Dangerous structures trees and places.

Precautions in case of dangerous structures.

147. (1) If any structure adjoining a public road appears to the president of the local board in which such road is vested to be in a ruinous state and dangerous to the passers by, the president may by notice require the owner or

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occupier to fence off, take down, secure or repair such structure so as to prevent any danger therefrom.

(2) If immediate action is necessary, the president shall himself, before giving such notice or before the period of such notice expires, fence off, take down, secure or repair such structure or fence off a part of any road or take such temporary measures as he may think fit to prevent danger, and the cost of doing so shall be recoverable from the owner or occupier in the manner hereinafter provided.

Precaution in case of dangerous trees

148. (1) If any tree or any branch of a tree standing on land adjoining a public road appears to the president of the local board in which such road is vested to be likely to fall and thereby endanger any person using, or any structure on, such road, the president may by notice require the owner of the said tree to secure, lop or cut down the said tree so as to prevent any danger therefrom.

(2) If immediate action is necessary, the president shall himself, before giving such notice or before the period of such notice expires, secure, lop or cut down the said tree or fence off a part of the public road or take such other temporary measures as he thinks fit to prevent danger, and the cost of so doing shall be recoverable from the owner of the tree in the manner hereinafter provided.

Fencing of buildings or lands and pruning of hedges and trees

149. The president of the local board in which a public road is vested may by notice require the owner or occupier of any building or land near such road to

(*a*) fence the same to the satisfaction of the president ; or

(*b*) trim or prune any hedges bordering on such road so that they may not exceed such height from the

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level of the adjoining roadway as the president may determine ; or

(*c*) cut and trim any hedges or trees overhanging such road and obstructing it or the view of traffic or causing it damage ; or

(*d*) lower an enclosing wall or fence which by reason of its height and situation obstructs the view of traffic so as to cause danger.

Precautions in case of dangerous tanks, wells, holes, etc.

150 (1) If any tank, pond, well, hole, stream, dam, bank or other place appears to him to be, for want of sufficient repair, protection or enclosure, dangerous to the public health or safety, the president of the taluk board in non-union areas, and the president of the union board in union areas, may, with the approval of the local board concerned, by notice require the owner to fill in, remove, repair, protect or enclose the same so as to prevent any danger therefrom.

(2) If immediate action is necessary he shall, before giving such notice or before the period of notice expires, himself take such temporary measures as he thinks fit to prevent danger and the cost of doing so shall be recoverable from the owner in the manner hereinafter provided.

License to be obtained for quarrying near public road etc.

151. (1) (*a*) No person shall work a quarry in, or remove stone, earth or other material from, any place within twenty yards of any public road or of other immovable property belonging to a local board without obtaining a license from the local board permitting him to do so.

(*b*) The local board may either grant or refuse to grant a license.

(*c*) No fee shall be charged for the issue of a license under this section

(2) If in the opinion of the local board the working of any quarry or the removal of stone, earth or other

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material from any place is dangerous to persons residing in, or resorting to, the neighbourhood thereof, or creates or is likely to create a nuisance, the local board may require the owner or person having control of the said quarry or place to discontinue working the same or to discontinue removing stone, earth or other material from such place or to take such order with such quarry or place as it shall deem necessary for the purpose of preventing danger or of abating the nuisance arising or likely to arise thereform.

Cleansing and drainage of lands and buildings in non-union areas.

152. Whenever any building or land situated in any area not included in a union shall, in the opinion of the president of the taluk board, be in a state injurious to health or offensive to the neighbourhood, the president or any person duly authorized by him in that behalf, may, by notice in writing, inform the owner or occupier of such building or land that, unless such owner or occupier cleanse or drain such building or land within the time specified in the notice, the president of the taluk board, or any person authorized by him in that behalf, will cause the same to be cleansed or drained, and recover the cost from such owner or occupier.

Removal of filth or noxious vegetation from lands and buildings in union areas.

153. (1) The president of a union board may by notice require the owner or occupier of any building or land which appears to him to be in a filthy or unwholesome state or overgrown with any thick or noxious vegetation, trees or undergrowth injurious to health or offensive to the neighbourhood, to clear, cleanse or otherwise put the building or land in proper state or to clear away and remove such vegetation, trees or undergrowth within such period and in such manner as may be specified in the notice.

(2) If it appears to the president of a union board necessary for sanitary purposes so to do, he may by notice

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require the owner or occupier of any building to limewash or otherwise cleanse the building inside and outside in the manner and within a period to be specified in the notice.

Power to destroy stray pigs and dogs.

154. (1) The taluk board in non-union areas, and the union board in union areas, may, and, if so required by the district magistrate, shall, give public notice that unlicensed pigs or dogs straying within specified limits will be destroyed.

(2) When such notice has been given, any person may destroy, in any manner not inconsistent with the terms of the notice, any unlicensed pig or dog, as the case may be, found straying within such limits.

Power of president to use or sell materials of dangerous structure taken down, etc.

155. (1) When the president of a local board takes down any structure or part thereof or cuts down any tree or hedge or shrub or part thereof in virtue of his powers under this chapter, the president may sell the materials or things taken down, cut down or removed, and apply the proceeds in or towards payment of the expenses incurred.

(2) If after reasonable inquiry it appears to the president that there is no owner or occupier to whom notice can be given under any section in this chapter, he may himself make such order with the property mentioned in such section as may appear to him to be necessary and may recover the expense incurred by the sale of such property (not being immovable property) or of any portion thereof.

Limitation of compensation.

156. No person shall be entitled, save as otherwise expressly provided, to compensation for any damages sustained by reason of any action taken by the authorities of a local board in ...ance of their powers under this chapter.

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CHAPTER X.

Public roads.

Prohibition against obstructions in or over public roads.

157. No one shall build any wall or erect any fence or other obstruction or projection or make any encroachment in or over any public road except as hereinafter provided.

Prohibition against, and regulation of, doors, ground-floor, windows and bars opening outwards etc.

158. (1) No door, gate, bar or ground-floor window shall, without a licence from the president of the local board in which such road is vested, be hung or placed so as to open outwards upon any public road.

(2) The president may by notice require the owner of such door, gate, bar or window to alter it so that no part thereof when open shall project over the public road.

Removal of encroachments.

159. (1) The president of the local board may, with the aoproval of the board, by notice require the owner or occupier of any premises to remove or alter any projection, encroachment or obstruction (other than a door, gate, bar or ground-floor window) situated against or in front of such premises and in or over any public road vested in such board.

(2) If the owner or occupier of the premises proves that any such projection, encrochment or obstruction has existed for a period sufficient under the law of limitation to give any person a prescriptive title thereto or that it was erected or made with the permission or license of any local authority duly empowered in that behalf, and that the period, if any, for which the permission or licence is valid has not expired, the local board shall make reasonable compensation to every person who suffers damage by the removal or alternation of the same.

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Power to allow certain projections and erections.

160. (1) The president of a local board may, with the approval of the board, grant a license, subject to such conditions and restrictions as he may think fit, to the owner or occupier of any premises to put up verandas, balconies, sub-shades, weather-frames ane the like, to project over a public road vested in such board ; or to construct any step or drain-covering necessary for access to the psemises.

(2) The president of a local board may grant a licence subject to such conditions and restrictions as he may think fit, for the temporary erection of pandals and other structures in a public road vested in such board or in any other public place the control of which is vested in such board.

(3) The president of a local board shall have power, with the approval of the board, to lease roadsides vested in such board for occupation on such terms and conditions and for such period as the local board may fix.

(4) But no license under sub-section (1) nor any lease under sub-section (3) shall be granted if the projection, construction or occupation, as the case may be, is likely to cause public inconvenience or otherwise materially interferes with the use of the road as such.

(5) The Local Government may, by notification, restrict and place under such control as they may think fit, the exercise, by any local board or any class of local boards, of the powers under sub-sections (1) and (3).

(6) On the expiry of any period for which a license has been granted under this section, the president may, without notice, cause any projection or construction put up under sub-section (1) or sub-section (2) to be removed, and the cost of so doing shall be recoverable; in the manner hereinafter provided, from the person to whom the license was granted.

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Prohibition of building on sewer, drain, etc. without permission.

161. (1) No building shall be erected without the written permission of the president of the taluk board in non-union areas, or of the president of the union board in union areas, or of some other person authorized by such president, over any sewer or drain, or any part of a sewer or drain or upon any ground, which has been covered, raised or levelled wholly or in part by road sweepings or other rubbish.

(2) The said president or person may by notice require any person who shall have erected a building without such permission, or in a manner contrary to or inconsistent with the terms of such permission, to demolish the same.

Notice recording removal of noxious vegetation, etc.

162. The president of a local board may, with the approval of the board, by notice, require the owner or occupier of any land adjoining a public road or adjoining other land or water vested in the local board to clear away prickly-pear, wattle, lantana, or other noxious vegetation where it encroaches on such property and so far as it has spread from such land on to such property.

Prohibition against making holes and causing obstruction in public roads.

163. (1) No person shall make a hole or cause any obstruction in any public road unless he previously obtains the permission of the president of the local board in which such road is vested and complies with such conditions as the president may impose.

(2) When such permission is granted, such person shall, at his own expense, cause such hole or obstruction to be sufficiently fenced and enclosed until the hole or obstruction is filled up or removed and shall cause such hole or obstruction to be sufficiently lighted during the night.

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(3) If any person contravenes the provisions of this section, the president shall fill up the hole or remove the obstruction or cause the hole or obstruction to be lighted, as the case may be, and may recover the cost of so doing from such person.

Recovery of penalty and compensation for unauthorized occupation of land.

164. (1) If any person, without the previous sanction of the local board, occupies any land, which is not set apart for a public road, but is set apart for any other public purpose and is vested in or belongs to a local board, he shall be bound to pay in respect of such occupation such sum as may be demanded by the local board by way of penalty; such sum may be recovered in the manner hereinafter provided.

(2) The president may by notice require any person on whom a penalty has been, or may be, imposed under sub-section (1) to vacate such land and to remove any building or other construction or anything deposited on it.

(3) If any damage to the property of the local board has been caused by any person occupying any land for which he is liable to pay penalty under sub-section (1), he shall be liable to pay compensation to the local board for such damage in addition to an irrespective of any penalty that may be imposed on or recovered from him, and the amount of such compensation shall in case of dispute be determined and recovered in the manner hereinafter provided.

Power of local board to recover expenses caused by extraordinary traffic.

165. When by a certificate of an officer of the Government Public Works Department of a rank not below that of Executive Engineer it appears to the president of the local board concerned that, having record to the average expenses of repairing roads in the neighbourhood, extraordinary expenses have been incurred by the local board in repairing a public road by

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reason of the damage caused by excessive weight passing along the road or extraordinary traffic thereon, the local board may recover in the civil court having jurisdiction from any person by or in consequence of whose order such weight or traffic has been conducted the amount of such expenses as may be proved to the satisfaction of such court to have been incurred by the local board by reason of the damage arising from such weight or traffic as aforesaid:

Provided that any person, from whom expenses are, or may be, recoverable under this section, may enter into an agreement with the local board for the payment to it of an amount by way of composition in respect of such weight or traffic, and thereupon the person so paying shall not be subject to any proceedings under this section.

Licensing of motor-vehicles plying for hire.

166. (1) No person shall, on public road in a district, ply any motor-vehicle for hire, or use any such vehicle for carrying passengers or goods at separate fares or rates on such road, except on a license obtained from the president of the district board.

(2) The district board may, with the previous approval of the Local Government, make by-laws determining the scale of fares or rates for such licences, and the conditions on which they may be granted.

CHAPTER XI.

Markets, slaughter-houses, etc.

Public markets.

Public markets.

167. All markets which are acquired, constructed, repaired or maintained out of the local fund shall be deemed to be public markets.

Powers in respect of public markets.

168. (1) The taluk board may provide places for use as public markets.

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(2) Subject to such control as may be prescribed, the taluk board may, in any public market, levy any one or more of the following fees at such rates as may appear to it proper, or may farm out such fees on such terms and subject to such conditions as it may deem fit :—

(*a*) fees for the use of, or for the right to expose goods for sale in, such markets ;

(*b*) fees for the use of shops, stalls, pens or stands in such markets ;

(*c*) fees on vehicles or pack-animals bringing, or on persons carrying, goods for sale in such markets ;

(*d*) fees on animals brought for sale into, or sold in, such markets ;

(*e*) license fees on brokers, commission agents, weighmen and measurers practising their calling in such markets.

(3) The taluk board may, with the sanction of the district board, close any public market or part thereof.

President's control over public markets.

169. (1) No person shall, without the permission of the president of the taluk board, or, if the rents and fees have been farmed out, of the farmer, sell or expose for sale any animal or article within any public market.

(2) The president may expel from any public market any person who or whose servant has been convicted of disobeying any by-laws at the time in force in such market, and may prevent such person from further carrying on, by himself or his servants or agents, any trade or business in such market, or occupying any shop, stall or other place therein, and may determine any lease or tenure which such person may possess in any such shop, stall or place.

Private markets.

No new private market to be opened.

170. No person shall, after the commencement of this Act, open or keep open a new private market.

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Licenses for private markets in existence at commencement of Act

171. (1) No person shall continue to keep open a private market lawfully established at the commencement of this Act, unless he annually obtains from the taluk board a license to do so.

(2) Application for such license shall be made by the owner of such private market not less than six weeks before the commencement of the year for which the licence is required.

(3) The taluk board shall grant the licence applied for subject only to such regulations as to supervision and inspection and to such conditions, as to sanitation, drainage, water-supply, width of paths and ways, weights and measures to be used and rents and fees to be charged in such market as the taluk board may think proper. The taluk board may, however, at any time, for breach of the conditions thereof, suspend or cancel any license which has been granted under this section. It may also modify the conditions of the license to take effect from a specified date.

(4) When a license is granted, suspended, cancelled or modified under this section, the taluk board shall cause a notice of such grant, suspension, cancellation or modification, in English and a vernacular language of the district, to be posted in some conspicuous place at or near the entrance to the place in respect of which the license was sought.

(5) Every license granted under this section shall expire at the end of the year for which it has been granted.

Procedure for claiming right to levy fees in private markets established prior to 1884.

172. (1) Any person claiming to levy, in a private market lawfully established prior to the coming into force of the Madras Local Boards Act, 1884, fees of the nature specified in section 168, shall first apply to the president of the district board for a certificate recognizing his right in this behalf.

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(2) Such president shall serve a notice of the application on the taluk board and, in deciding whether the applicant is entitled to levy such fees, the district board shall take into consideration any representations which the taluk board may make, and shall thereafter grant or refuse the certificate.

(3) The person who has obtained a certificate under this section shall present it to the taluk board and the taluk board shall, in granting him a licence under section 171, allow him to levy the fees mentioned in such certificate.

Right of suit for establishing claim to levy fees.

173. Any person aggrieved by an order of the district board refusing to grant a certificate may, within six months from the date of such order, institute a suit to establish the right he claims, and, subject to the result of such suit, such order shall be final.

Fee for licence.

174. When a licence granted under section 171 does not permit the levy of any fees, it shall be granted free of charge; but when such permission is given, a fee not exceeding fifteen per centum of the gross income of the owner from the market in the preceding year may be charged by the taluk board for such licence.

Prohibition of sale in unlicensed private markets.

175. It shall not be lawful for any person to sell or expose for sale any animal or article in any unlicensed private market.

Powers of taluk board in respect of private markets.

176. The taluk board may by notice require the owner, occupier, or farmer of any private market to—

(*a*) construct approaches, entrances, passages, gates, drains and cess-pits for such market and provide it with latrines of such description and in such position and number as the taluk board may think fit;

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(*b*) roof and pave the whole or any portion of it, or pave any portion of the floor with such material as will in the opinion of the taluk board secure imperviousness and ready cleansing ;

(*c*) ventilate it properly and provide it with a supply of water ;

(*d*) provide passages of sufficient width between the stalls and make such alterations in the stalls, passages, shops, doors or other parts of the market as the taluk board may direct ;

(*e*) keep it in a cleanly and proper state, remove all filth and refuse therefrom and dispose of them at such place and in such manner as the taluk board may direct ; and

(*f*) make such other sanitary arrangements as the taluk board may consider necessary.

Suspension or refusal of license for default in complying with notice under section 176.

177. (1) If any person, after notice given to him in that behalf by the taluk board, fails within the period and in the manner laid down in the said notice to carry out any of the works specified in section 176, the taluk board may suspend the license of the said person, or may refuse to grant him a license until such works have been completed.

(2) It shall not be lawful for any person to keep open any private market during such suspension or until the license is renewed.

Prohibition against nuisances in private markets.

178. No owner, occupier, agent or manager in charge of any private market, or of any shop, stall, shed or other place therein, shall keep the same so that it is a nuisance, or fail to cause anything that is a nuisance to be at once removed to a place to be notified by the taluk board.

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Power to close private markets.

179. The taluk board or any Officer duly authorized by it in that behalf may close any private market—

(*a*) in respect of which no licence has been applied for ; or

(*b*) the licence for which has been refused, withheld, or suspended ; or

(*c*) which is held or kept open contrary to the provisions of this Act.

Acquisition of rights of private persons to hold private markets.

180. (1) A taluk board may acquire the rights of any person to hold a private market in any place and to levy fees therein. The Acquisition shall be made under the Land Acquisition Act, 1894, and such rights shall be deemed to be land for the purposes of that Act.

(2) On payment by the taluk board of the compensation awarded under the said Act in respect of such property and any other charges incurred in acquiring it, the rights of such person to hold a private market and to levy fees therein shall vest in the taluk board.

Appeal against orders under section 171.

181. Any person aggrieved by an order of the taluk board under sub-section (3) of section 171 may appeal against such order to the district board ; and pending the disposal of such appeal the president of the district board may, if he thinks fit, suspend the execution of the order appealed against.

Duty of expelling lepers, etc., from markets and power to expel disturbers.

182. The person in charge of a market shall prevent the entry therein of or expel therefrom any person suffering from leprosy or from any infectious or contagious disease and he may expel therefrom any person who is creating a disturbance therein.

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Prohibition against sale in public roads.

183. The president of a local board may, with the sanction of the board, prohibit by public notice, or license or regulate, the sale, or exposure for sale, of any articles in or upon any public road or place or part thereof.

Cart-stands.

Provision of public cart-stands.

184. (1) The taluk board may construct, or provide, and maintain public landing places, halting places and cart-stands and may levy rents and fees for the use of the same.

(2) A statement in English and a vernacular language of the district of any fees prescribed by the taluk board for the use of such place shall be put up in a conspicuous part of every such place where they are leviable.

Prohibition of use of public place or sides of public road as cart-stand, etc.

185. Where a taluk board has provided a public landing place, halting place or cart-stand, the president may, with the approval of the taluk board, prohibit the use for the same purpose by any person, within such distance thereof as may be prescribed, of any public place or the sides of any public road.

No new private cart-stand to be opened.

186. No person shall, after the commencement of this Act, open or keep open a new private cart-stand.

License to be obtained for a private cart-stand in existence at commencement of Act.

187. (1) No person shall continue to keep open a private cart-stand lawfully established at the commencement of this Act, unless he annually obtains from the taluk board a license to do so.

(2) Application for such license shall be made by the owner of the private cart-stand not less than six weeks before the commencement of the year for which the license is required.

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(3) The taluk board shall grant the license, subject to such regulations as to supervision and inspection and to such conditions as to conservancy as the taluk board may think proper.

(4) The taluk board may also levy on every licence granted under this section a fee not exceeding rupees two hundred per annum.

Union Board's powers.

Exercise of powers of taluk board and its president by union board and its president in union areas.

188. The powers which under the foregoing sections of this chapter a taluk board and its president may exercise in respect of markets and cart-stands shall in union areas be exercised by the union board and its president respectively.

Slaughter-houses.

Provision of slaughter-houses

189. (1) Every union board shall provide a sufficient number of places for use as public slaughter-houses.

(2) A taluk board may provide places for use as public slaughter-houses in non-union areas.

(3) The local board may charge rents and fees for the use of public slaughter-houses.

Local board may prohibit slaughtering, etc, of cattle in places other than public slaughter-houses.

190. The taluk board, or the union board with the sanction of the taluk board, may notify—

(*a*) that no person shall, except with the written permission of the president, slaughter or permit to be slaughtered, or cut up or skin or permit to be cut up or skinned, any cattle, sheep, goat or pig in any place in any town or village notified by it by name other than at a public slaughter-house provided by the local board:

Provided that nothing in this section shall be held to prohibit the slaughter of animals in the performance of

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religious rites in the places where it is usual to perform such rites, or for private use, but not for sale.

(*b*) that no person shall, for purposes of sale to the public, slaughter, or permit to be slaughtered, any cattle, sheep, goat or pig except on a license obtained from the president.

Slaughter of animals during festivals and ceremonies.

191. The president of the taluk or union board may, on occasions of festivals and ceremonies or as a special measure, allow any animal to be slaughtered in such places within the limits of the board as he thinks fit.

Government places exempted.

192. The provisions of sections 189 and 190 shall not apply to places used by Government for the purposes mentioned in the said sections.

Industries and factories.

Purposes for which places may not be used without license.

193. (1) The taluk board may notify that no place within its limits shall be used for any one or more of the purposes specified in Schedule VII without the license of the president of the union board if the place is within union limits, or of the president of the taluk board if it is outside such limits, and except in accordance with the conditions specified therein :

Provided that no such notification shall take effect until 60 days from the date of publication.

(2) The owner or occupier of every such place shall within 30 days of the publication of such notification apply to the president of the local board for a license for the use of such place for such purpose.

(3) The president may, by an order and under such restrictions and regulations as he thinks fit, grant such license, or refuse to grant it.

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(4) Every such license shall expire at the end of the year unless for special reasons the president considers it should expire at an earlier date, when it shall expire at such earlier date as may be specified therein.

(5) Applications for renewal of such licenses shall be made not less than 30 days before the end of every year and applications for licences for places to be newly opened shall be made not less than 30 days before they are opened.

(6) Any person aggrieved by an order of the president of a local board under sub-section (3) may appeal against such order to the local board.

Application to be made for construction, establishment or installation of factory, work-shop or work-place in which steam or other power is to be employed.

194. (1) Every person intending

(*a*) to construct or establish any factory, work-shop or work-place in which it is proposed to employ steam power, water power or other mechanical power or electrical power, or

(*b*) instal in any premises any machinery or manufacturing plant driven by steam, water or other power as aforesaid,

shall, before beginning such construction, establishment or installation, make an application in writing to the taluk board in non-union areas and to the union board in union areas for permission to undertake the intended work.

(2) The application shall be accompanied by such particulars as to the power, machinery, plant or buildings as the local board may require under by-laws framed in this behalf by the district board.

(3) The local board shall, as soon as may be after the receipt of the application,

(*a*) grant the permission applied for, either absolutely or subject to such conditions as it thinks fit to impose, or

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(*b*) refuse permission, if it is of opinion that such construction, establishment or installation is objectionable by reason of the density of the population in the neighbourhood or that it is likely to cause a nuisance.

(4) If, within three months of the receipt of the application the local board has not passed orders thereon under sub-section (3), it shall be deemed to have granted absolutely the permission applied for.

Local board may issue directions for abatement of nuisance caused by steam or other power.

195. (1) If, in any factory, work-shop or work-place in which steam power, water power or other mechanical power or electrical power is used, nuisance is caused by reason of the particular kind of fuel employed or by reason of the noise or vibration created, the taluk board in non-union areas and the union board in union areas may issue such directions as they think fit for the abatement of the nuisance within a reasonable time to be specified for the purpose.

(2) If there has been wilful default in carrying out such directions or if abatement is found impracticable, the local board may

(*a*) prohibit the use of the particular kind of fuel employed, or

(*b*) restrict the noise or vibration by prohibiting the working of the factory, work-shop or work-place between the hours of 9-30 p.m. and 5-30 a.m.

Power of Local Government to pass orders or give directions to local board.

196. The Local Government may, either generally or in any particular case, make such order or give such directions as they may deem fit in respect of any action taken by a local board under section 194 or section 195.

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The president may enter any factory, work-shop or work-place.

197. (1) The president of a taluk or union board, or any person authorized by him in this behalf, may enter any factory, work-shop or work-place—

(*a*) at any time beween sunrise and sunset ;

(*b*) at any time when any industry is being carried on ; and

(*c*) at any time by day or by night, if he has reason to believe that any offence is being committed under section 194 or section 195.

(2) No claim shall lie against any person for any damage or inconveniene necessarily caused by the exercise of powers under this section or by the use of any force necessary for the purpose of effecting an entrance under this section.

Application of the Places of Public Resort Act.

Extension of the Places of Public Resort Act, 1888, to union and non-union areas.

198. Nothwithstanding any provisions to the con trary in the Places of Public Resort Act, 1888- when Local Government extend that Act to any local board area,

(*a*) the authority to whom application for a license shall be made and who may grant, or refuse, the license under that Act shall be the president of the union board in union areas and the president of the taluk board in non-union areas ;

(*b*) the appeal from the president's order granting, refusing, revoking or suspending a license under that Act shall be to the local board concerned, and

(*c*) the fee to be levied on, and the conditions to be inserted in, licenses issued under that Act shall be determined by the local board concerned.

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PART V.—SUBSIDIARY LEGISLATION AND PENALTIES.

CHAPTER XII.—SUBSIDIARY LEGISLATION.

Rules and schedules

Power of Local Government to make rules.

199. *(1) The Local Government may make rules to carry out all or any of the purposes of this Act not inconsistent therewith and prescribe forms for any proceeding for which they consider that a form should be provided.

(2) In particular, and without prejudice to the generality of the foregoing power, they shall have power to make rules—

(*a*) with reference to all matters expressly required or allowed by this Act to be prescribed ;

(*b*) with reference to the election of presidents and vice-presidents and all matters relating to elections or appointments of members of local boards not expressly provided for ;

(*c*) with respect to the conduct of inquiries and the decision of disputes relating to elections ;

(*d*) as to the conditions on which property may be acquired by a local board, or on which property vested in or belonging to such board may be transferred by sale, mortgage, lease, exchange or otherwise ;

(*e*) as to the working of provident fund institutions ;

(*f*) as to the conditions on which grants-in-aid shall be paid from a local fund for purposes of medical

* Though the act does not expressly authorize the drawing and issuing of negotiable instruments by the L.B.B., 549 of the L. F. Code yet the form at p. 79 of the Code impliedly authorizes the Boardto make, endorse or accept negotiable instruments. *Rangasami Pillay* v. *Sankaralingam Iyer*, 43 M. 816=39 M.L.J. 377=12 L.W. 367 (1920) M.W.N. 428 = 58 I.C. 893.

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relief and as to the conditions on which grants and loans may be made to co-operative building societies ;

(*g*) as to the intermediate offices, if any, through which correspondence between local boards and the Local Government or their officers shall pass ;

(*h*) as to the preparation of plans and estimates for works which are to be partly or wholly constructed at the expense of local boards and the power of the local boards or Government officers or the Sanitary Board to accord professional or administrative sanction to estimates ;

(*i*) as to the accounts to be kept by local boards, the manner in which such accounts shall be audited and published and as to the conditions under which the rate-payers may appear before auditors, inspect books and vouchers and take exception to items entered or omitted therein ;

(*j*) as to the estimates of receipts and expenditure, returns, statements and reports to be submitted by local boards ;

(*k*) as to the mode in which the officers of Government shall advise and assist local boards in carrying out the purposes of this Act ;

(*l*) as to the interpellation of the president by the members of a local board ;

(*m*) as to the moving of resolutions at the meetings of a local board ;

(*n*) as to the mode of making contracts by or on behalf of local boards ;

(*o*) regulating the collection of the tax payable under this Act by persons entering or leaving local board areas by railway ;

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(*p*) as to the powers of auditors to disallow and surcharge items, and as to the recovery of sums disallowed or surcharged;

(*q*) as to the transfer of allotments entered in the sanctioned budget of a local board from one head to another; and

(*r*) as to the powers of auditors, inspecting and superintending officers and officers authorized to conduct inquiries relating to elections, to hold inquiries, to summon and examine witnesses, to compel the production of documents and all other matters connected with audit, inspection and superintendence.

(3) In making any rule, the Local Government may provide that a breach thereof shall be punishable with fine which may extend to one hundred rupees.

200. The power to make rules under section 199 is subject to the following conditions :—

Procedure for the making of rules.

(*a*) A draft of the rules shall be published in the *Fort St. George Gazette*.

(*b*) Such draft shall not be further proceeded with until six weeks after such publication or until such later date as the Local Government may appoint.

(*c*) All rules made under section 199 shall be published in the *Fort St. George Gazette* and upon such publication shall have effect as if enacted in this Act.

201. (1) The Local Government may make rules altering, adding to, or cancelling any of the schedules to this Act except Schedules I, VIII and IX.

Power of Local Government to amend, add to and cancel schedules and procedure therefor

(2) All references made in this Act to any of the aforesaid schedules shall be construed as referring to such schedules as for the time being amended in exercise of the powers conferred by sub-section (1).

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(3) A draft of the rules proposed to be made under this section shall be laid on the table of the Legislative Council and the rules shall not be made unless the Legislative Council by resolution approves the draft either without modification or addition, or with modifications or additions; but upon such approval being given, the rules may be made in the form in which they have been approved, and such rules on being so made shall be notified and shall thereafter be of full force and effect.

By-laws.

202. The District Board may make by-laws, not inconsistent with this Act or with any other law, to provide—

Power of district board to make by-laws.

(1) for the due performance by all officers and servants of local boards of the duties assigned to them;

(2) for the regulation of the time and mode of collecting the taxes, fees and tolls under this Act;

(3) (*a*) for the use of public tanks, wells, conduits and other places or works for water-supply;

(*b*) for the regulation of public bathing, washing and the like;

(4) for the cleansing of latrines, earth-closets, ash-pits and cess-pools;

(5) (*a*) for the regulation of the use of public roads and the closing thereof or parts thereof;

(*b*) for the regulation of traffic in public roads, or their reservation for particular kinds of traffic;

(*c*) for the protection of avenues and trees planted by or belonging to local boards and of grass and other appurtenances of public roads;

(6) for the regulation of the use of parks, gardens and other public places or places vested in a local board;

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(7) for the regulation of hotels, lodging houses, boarding houses, choultries, rest-houses, emigration depots, restaurants, eating houses, cafes, refreshment rooms, coffee-houses, and any premises to which the public are admitted for repose or for the consumption of any food or drink ;

(8) for the sanitary control and supervision of places used for any of the purposes specified in Schedule VII and of any trade or manufacture carried on therein ;

(9) (*a*) for the control and supervision of slaughter-houses and of places used for skinning and cutting up carcasses ;

(*b*) for the control and supervision of the methods of slaughtering ;

(*c*) for the control and supervision of butchers carrying on business at any slaughter-house provided or licensed by a local board ;

(10) (*a*) for the inspection of public and private markets and shops and other places therein ;

(*b*) for the regulation of their use and the control of their sanitary condition ;

(*c*) for prescribing the method of sale of articles whether by measure, weight, tale or piece ;

(*d*) for prescribing and providing standard weights, scales and measures and preventing the use of any others ;

(*e*) for the prevention of the sale or exposure for sale of unwholesome meat, fish or provisions and securing the efficient inspection and sanitary regulation of shops in which articles intended for human consumption are kept or sold ;

(11) (*a*) for the regulation of burial and burning grounds and other places for the disposal of corpses ;

(*b*) for the levy of fees for the use of such burial and burning grounds, and crematoria as are maintained by a local board ;

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(12) for the prevention of dangerous diseases of men or animals;

(13) for the enforcement of compulsory vaccination;

(14) for the prevention of outbreaks of fire;

(15) for the prohibition and regulation of advertisements in public roads or parks; and

(16) in general, for securing cleanliness, safety and order and the good government and well-being of any area to which this Act applies and for carrying out all the purposes of this Act.

Penalty for breaches of by-laws.

203. In making a by-law, the district board may provide that a breach thereof shall be punishable

(*a*) with fine which may extend to fifty rupees, and in case of a continuing breach with fine which may extend to fifteen rupees for every day during which the breach continues after conviction for the first breach, or

(*b*) with fine which may extend to ten rupees for every day during which the breach continues after receipt of notice from the president of a local board to discontinue such breach.

Procedure for the making of by-laws.

204. The district board shall, before making or altering by-laws, publish a draft of the proposed by-laws and alterations together with a notice specifying a date at or after which such draft will be taken into consideration, and shall, before making the by-laws or alterations, receive and consider any objection or suggestion which may be made in respect of such draft by any person interested therein before the date so specified.

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205. (1) No by-law or cancellation or alteration of a by-law made by a district board shall have effect until the same shall have been approved and confirmed by the Local Government.

Confirmation of by-laws by Local Government.

(2) All by-laws, when they shall have been duly confirmed, shall have the force of law.

Extension of the District Municipalities Act.

206. The Local Government may, at the request of the local board concerned and of the district board, by notification in the *Fort St. George Gazette*, extend to any union, or to any specified area under the jurisdiction of a local board, any of the provisions of the Madras District Municipalities Act, 1920, or of any rules framed thereunder; and may declare such extension to be subject to such restrictions and modifications as they think fit.

Extension to unions or other areas under jurisdiction of a local board of the District Municipalities Act and rules framed thereunder.

CHAPTER XIII.—PENALTIES.

207. (1) Whoever—

(*a*) contravenes any provision of any of the sections specified in the first column of Schedule VIII, or

(*b*) contravenes any rule or order made under any of the specified sections, or

(*c*) fails to comply with any direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of the provisions of any of the said sections,

General provisions regarding penalties specified in the schedules

shall on conviction be punished with fine which may extend to the amount mentioned in that behalf in the fourth column of the said schedule.

(2) Whoever after having been convicted of—

(*a*) contravening any provision of the sections specified in the first column of Schedule IX, or

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(*b*) contravening any rule or order made under any of the specified sections, or

(*c*) failing to comply with any direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of any of the said sections,

continues to contravene the said provision or to neglect to comply with the said direction or requisition, as the case may be, shall on conviction be punished, for each day after the previous date of conviction during which he continues so to offend, with fine which may extend to the amount mentioned in that behalf in the fourth column of the said schedule.

Explanation.—The entries in the third columns of Schedules VIII and IX headed "subject" are not intended as definitions of the offences described in the sections, sub-sections, or clauses mentioned in the first and second columns, or even as abstracts of those sections, sub-sections or clauses, but are inserted merely as references to the subject of the sections, sub-sections, or clauses as the case may be.

Penalty for acting as member of a local board when disqualified.

208. If a member of a local board acts as such when disqualified under section 56, he shall, on conviction, be punished with fine not exceeding two hundred rupees for every such offence.

Penalty for acquisition by an officer or servant of interest in contract or work.

209. If any officer or servant of a local board knowingly acquires, directly or indirectly, by himself or by a partner or employer or servant, any personal share or interest in any contract or employment with, by, or on behalf of, the local board, he shall be deemed to have committed an offence under section 168 of the Indian Penal Code :

Provided that no person shall, by reason of being a shareholder in, or member of, any company, be held to be

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interested in any contract entered into between such company and the local board unless he is a director of such company.

Wrongful restraint of president or his delegate.

210. Every person who prevents the president of a local board, or any person to whom the president has lawfully delegated his powers of entering into or on any land or building, from exercising his lawful power of entering therein to or thereon shall be deemed to have committed an offence under section 341 of the Indian Penal Code.

Penalty for not giving, or giving false, information.

211. If any person who is required by the provisions of this Act or by any notice or other proceedings issued under this Act to furnish any information—

(*a*) omits to furnish it, or

(*b*) knowingly furnishes false information,

such person shall be liable to a fine not exceeding Rs. 100.

PART VI.

CHAPTER XIV.—PROCEDURE AND MISCELLANEOUS.

Licences and permissions.

General provisions regarding licences and permissions.

212. (1) Every licence and permission granted under this Act or any rule or by-law made under this Act shall specify the period, if any, for which, and the restrictions, limitations, and conditions subject to which, the same is granted, and shall be signed by the president of the local board concerned or by some person duly authorized by him in that behalf.

(2) Save as otherwise expressly provided in, or may be prescribed under, this Act, for every such licence or permission fees may be charged at such rates as may be fixed by the local board.

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(3) The local board may farm out the collection of such fees for any period not exceeding three years at a time on such conditions as it thinks fit.

(4) Every order of the authority under this Act competent to pass an order refusing, suspending, cancelling or modifying a licence or permission shall be in writing and shall state the grounds on which it proceeds.

(5) Subject to the special provisions in chapter XI regarding private markets, and subject to such appeal as may be provided in case of refusal of a licence or permission, any licence or permission granted under this Act or any rule or by law made under it may at any time be suspended or revoked by the president of the local board, concerned, if any of its restrictions, limitations or conditions is evaded or infringed by the grantee, or if the grantee is convicted of a breach of any of the provisions of this Act, or of any rule, by-law or regulation made under it in any matter to which such licence or permission relates, or if the grantee has obtained the same by misrepresentation or fraud. An appeal shall lie to the local board concerned against any order of the president under this sub-section suspending or revoking a licence.

(6) It shall be the duty of the president to inspect places in respect of which a licence or permission is required by or under this Act, and he may enter any such place between sunrise and sunset, and also between sunset and sunrise if it is open to the public or any industry is being carried on in it at the time ; and if he has reason to believe that anything is being done in any place without a licence or permission where the same is required by or under this Act, or otherwise than in conformity with the same, he may at any time by day or night without notice enter such place for the purpose of satisfying himself whether any provision of law, rules, by-laws or regulations, any condition of a licence or permission or any lawful direction or prohibition is being contravened ; and no claim shall lie against any

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person for any damage or inconvenience necessarily caused by the exercise of powers under this sub-section by the president or any person to whom he has lawfully delegated his powers, or by any force necessary for effecting an entrance under this sub-section.

(7) When any licence or permission is suspended or revoked, or when the period for which it was granted, or within which application for renewal should be made, has expired, whichever expires later, the grantee shall for all purposes of this Act, or any rule or by-law made under this Act, be deemed to be without a licence or permission, until the order suspending or revoking the licence or permission is cancelled, or, subject to sub-section (11), until the licence or permission is renewed, as the case may be.

(8) The grantee of every licence or permission shall at all reasonable times, while such licence or permission remains in force, produce the same at the request of the president.

(9) Whenever any person is convicted of an offence in respect of the failure to obtain a licence or permission required by the provisions of this Act or any rule or by-law made under this Act, the magistrate shall, in addition to any fine which may be imposed, recover summarily and pay over to the local board the amount of the fee chargeable for the licence or permission.

(10) Such recovery of the fee under sub-section (9) shall not entitle the person convicted to a licence or permission as aforesaid.

(11) The acceptance by a local board of the pre-payment of the fee for a licence or permission shall not entitle the person making such pre-payment to the licence or permission as the case may be, but only to refund of the fee in case of refusal of the licence or permission ; but an applicant for the renewal of a licence or permission shall

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until communication of orders on his application be entitled to act as if the licence or permission had been renewed; and save as otherwise specially provided in this Act, if orders on an application for licence or permission are not communicated to the applicant within thirty days after the receipt of the application by the president, the application shall be deemed to have been allowed for the year or for such less period as is mentioned in the application, and subject to the law, rules, by-laws, regulations and all conditions ordinarily imposed.

Limitation of time for appeal.

213. Save as otherwise expressly provided or may be prescribed, every appeal under this Act shall, subject to the provisions of section 5 of the Indian Limitation Act, 1908, be presented within thirty days after the date of receipt of the order or proceeding against which the appeal is made.

Form of licences, notices and permissions.

214. (1) All licences, notices and permissions given, issued, or granted, as the case may be, under the provisions of this Act must be in writing.

(2) Every licence, permission, notice, bill, summons, or other document which is required by this Act or by any rule, by-law or regulation made under it to bear the signature of the president or of any officer of a local board shall be deemed to be properly signed if it bears a facsimile of the signature of the president or of such officer, as the case may be, stamped thereon.

(3) Nothing in sub-section (2) shall be deemed to apply to a cheque drawn upon a local fund or to any deed or contract entered into by a local board.

Publication of notifications under the Act.

215. Every notification under this Act shall be published in the official gazette of the district to which such notification applies, both in English and in a vernacular language of the district :

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Provided that every notification issued by the Local Government shall also be published in English in the *Fort St. George Gazette.*

Method of serving documents.

216. (1) When any notice or other document is required by this Act, or by any rule, by-law, regulation or order made under it, to be served on, or sent to, any person, the service or sending thereof may be effected—

(*a*) by giving or tendering the said document to such person ; or

(*b*) if such person is not found, by leaving such document at his last known place of abode or business, or by giving or tendering the same to some adult member or servant of his family ; or

(*c*) if such person does not reside in the local area and his address elsewhere is known to the president, by sending the same to him by post registered ; or

(*d*) if none of the means aforesaid be available, by fixing the same in some conspicuous part of such place of abode or business.

(2) When the person is an owner or occupier of any building or land, it shall not be necessary to name the owner or occupier in the document, and in the case of joint owners and occupiers it shall be sufficient to serve it on, or send it to, one of such owners or occupiers.

(3) Whenever in any bill, notice or form served or sent under this Act a period is fixed within which any tax or other sum is to be paid or any work executed, or any work executed, or anything provided, such period shall, in the absence from this Act of any distinct provision to the contrary, be calculated from the date of such service or sending.

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President's powers of entry and inspection.

Power of entry to inspect, survey or execute work.

217. The president of a local board, or any person authorized by him in this behalf, may enter into or on any building or land with or without assistants or workmen, in order to make any inquiry, inspection, test, examination, survey, measurement or valuation, or to execute any other work which is authorized by the provisions of this Act or of any rule, by-law, regulation or order made under it, or which it is necessary for any of the purposes of this Act or in pursuance of any of the said provisions, to make or execute :

Provided that—

(*a*) except when it is in this Act otherwise expressly provided, no such entry shall be made between sunset and sunrise ;

(*b*) except when it is in this Act otherwise expressly provided, no dwelling house, and no part of a public building used as a dwelling place, shall be so entered without the consent of the occupier thereof, unless the said occupier has received at least six hours' previous notice of the intention to make such entry ;

(*c*) sufficient notice shall be given in every case, even when any premises may otherwise be entered without notice, to enable the inmates of any apartment appropriated to women to remove to some part of the premises where their privacy may be preserved ;

(*d*) due regard shall be paid, so far as may be compatible with the exigencies of the purpose of the entry, to the social and religious usages of the occupants of the premises.

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Inspection and stamping of weights and measures.

218. The president of a local board or any person authorized by him in this behalf may examine and test the weights and measures used in markets and shops in the area of the local board concerned with a view to the prevention and punishment of offences relating to such weights and measures under Chapter XIII of the Indian Penal Code.

Power to enforce licensing provisions, orders, etc.

Consequences of failure to obtain licences, etc., or of breach of the same.

219. If, under this Act, or any rule, by-law or regulation made under it, the licence or permission of a local board or its president is necessary for the doing of any act, and if such act is done without such licence or permission, or in a manner inconsistent with the terms of any such licence or permission, then—

(*a*) the president may by notice require the person so doing such act to alter, remove, or, as far as practicable, restore to its original state the whole, or any part, of any property, movable or immovable, public or private, affected thereby, within a time to be specified in the notice; and further,

(*b*) if no penalty has been specially provided in this Act for so doing such act, the person so doing it shall be liable on conviction by a magistrate to a fine not exceeding fifty rupees for every such offence.

Time for complying with notice, order, etc., and power to enforce in default.

220. (1) Whenever by any notice, requisition or order under this Act, or under any rule, by-law or regulation made under it, any person is required to execute any work or to take any measures or do anything, a reasonable time shall be named in such notice, requisition or order within which the work shall be executed, the measures taken or the thing done.

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(2) If such notice, requisition, or order is not complied with within the time so named, the president of the local board concerned may cause such work to be executed, or may take any measures or do anything which may, in his opinion, be necessary for giving due effect to the notice, requisition or order as aforesaid ; and further,

(3) If no penalty has been specially provided in this Act for failure to comply with such notice, the said person shall be liable on conviction by a magistrate to a fine not exceeding fifty rupees for every such offence.

Fee, toll, etc., due to local board how to be recovered.

221. (1) In default of payment of any fee, toll, costs, compensation, damages, penalties, charges, expenses or other sums due to a local board under or by virtue of this Act, the same may be recovered, together with any further costs that the magistrate may award, under the warrant of a magistrate. The amount or apportionment of any such sum shall in case of dispute be ascertained by such magistrate.

(2) In any case referred to a magistrate under this section, the magistrate shall on the application of either party summon the other party to appear before him at a time and place to be named in the summons.

(3) Upon the appearance of the parties, or, in the absence of any of them, upon proof of due service of the summons, the magistrate may hear and determine the question, and for that purpose may examine such parties or any of them and their witnesses on oath or affirmation.

(4) In every such inquiry the magistrate shall determine the amount of the costs thereof and shall direct by which of the parties they shall be paid.

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Limitation for recovery of dues.

222. No distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a local board under this Act after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be, in respect of such sum.

Persons empowered to prosecute.

223. Save as otherwise expressly provided in this Act, no person shall be tried for any offence against the provisions of this Act, or of any rule, or by-law made under it unless complaint is made by the police, or the president of a local board, or by a person expressly authorized in this behalf by the local board or its president, within three months of the commission of the offence. But nothing herein shall affect the provisions of the Code of Criminal Procedure in regard to the power of certain magistrates to take cognizance of offences upon information received or upon their own knowledge or suspicion :

Provided that failure to take out a licence or obtain permission under this Act shall for the purposes of this section be deemed a continuing offence until the expiration of the period, if any, for which the licence or permission is required, and, if no period is specified, complaint may be made at any time within twelve months from the commencement of the offence.

Fine or costs to be credited to local board.

224. Any fine or costs imposed or assessed by a magistrate by virtue of this Act shall on recovery be paid to the local board concerned to be applied to the purposes of this Act.

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Notice of action against local board.

225. * (1) No action shall be brought against any local board, or against any member or servant of such board, or against any person acting under the directions of such board or of a member or servant of such board, on account of any act done or purporting to be done in pursuance or execution or intended execution of this Act, or in respect of any alleged neglect or default in the execution of this Act, until the expiration of two months next after notice in writing shall have been delivered or left either at the office of the local board or at the place of abode of such member or servant or of such person, explicitly stating the cause of action, the nature of the relief sought, the amount of compensation claimed and the name and place of abode of the intended plaintiff; and unless such notice be proved to have been so delivered or left, the court shall find for the defendant.

(2) If the local board member or servant or other person to whom notice is given as provided in sub-section (1) shall, before action is commenced, tender amends to the plaintiff, and if the plaintiff does not in any such action recover more than the amount so tendered, he shall not recover any costs incurred after such tender by the person to whom such notice has been given. The plaintiff shall also pay all costs incurred by the defendant after such tender.

(3) No action such as is described in sub-section (1) shall, unless it is an action for the recovery of immovable

* This is applicable only to suits for compensation claimed for wrongful acts committed under the colour of the act Syed Ameer Sahib *vs.* Venkatarama 16 M. 296. Objection for want of notice taken in second Appeal cannot be allowed P. T. B. Sivaganga *vs.* Narayanan 16 M. 317.

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property or for a declaration of title thereto, * be commenced otherwise than within six months next after the accrual of the cause of action.

(4) No action shall be brought against the president or any officer or servant of a local board on account of any act done in pursuance or execution or intended execution of this Act, or in respect of any alleged default on his part in the execution of this Act, if such act was done or if such default was made in good faith; but any such action shall so far as it is maintainable in a court be brought against the local board, except when brought by the local board or the Secretary of State for India in Council under section 227 on account of anything done by the president himself.

Compounding of offences.

226. The president of a local board may compound any offence under this Act which may by rules made by the Local Government be declared compoundable.

Liability of members for loss, waste or misapplication of property.

227. (1) Every member of a local board shall be liable for the loss, waste or misapplication of any money or other property owned by, or vested in, the local board if such loss, waste or misapplication is a direct consequence of his neglect or misconduct; and a suit for compensation may be instituted against him in any court of competent jurisdiction by the local board with the previous sanction of the Local Government or by the Secretary of State for India in Council.

(2) Every such suit shall be commenced within three years after the date on which the cause of action arose.

* No notice need be given when the object is to obtain a declaration of title to immovable property and for an injunction to restrain interference with immovable property P. T. B. Sivanganga *vs.* Narayanan. 16 M. 317 Govinda Pillai *vs.* T. B. Kumbakonam 4 M. L. T. 209 (F. B) = 32 M. 371 19 M. L. J. 333 4 Ind. cas 32.

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Assessments, etc., not to be impeached.

228. (1) No assessment or demand made, and no charge imposed, under the authority of this Act shall be impeached or affected by reason of any clerical error or by reason of any mistake (*a*) in respect of the name, residence, place of business or occupation of any person, or (*b*) in the description of any property or thing, or (*c*) in respect of the amount assessed, demanded or charged: provided that the provisions of this Act have been, in substance and effect, complied with. And no proceedings under this Act shall, for defect in form, be quashed or set aside by any court of justice.

(2) No suit shall be brought in any court to recover any sum of money collected under the authority of this Act or to recover damages on account of any assessment, or collection of money made under the said authority: provided that the provisions of this Act have been in substance and effect complied with.

(3) No distraint or sale under this Act shall be deemed unlawful, nor shall any person making the same be deemed a trespasser, on account of any error, defect or want of form in the bill, notice, schedule, form, summons, notice of demand, warrant of distraint, inventory, or other proceeding relating thereto if the provisions of this Act, the rules and by-laws have in substance and effect been complied with: provided that every person aggrieved by any irregularity may recover satisfaction for any special damage sustained by him.

Prohibition against obstruction of local boards servants or contractors.

229. No person shall obstruct or molest a local board, its president, a member thereof, or any person employed by the local board, or any person with whom the president has entered into a contract on behalf of the local board, in the performance of their duty or of anything which they are empowered or required to do

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by virtue, or in consequence, of this Act or of any by-law, rule, regulation or order made under it.

Prohibition against removal or obliteration of notice.

230. No person shall, without authority in that behalf, remove, destroy, deface, or otherwise obliterate any notice exhibited by, or under the orders of, a local board or its president.

President's powers to require karnams and headmen to furnish statements or returns.

231. (1) The president of a local board may, with the consent of the collector and by an order in writing, require the karnam or headman, or both, of any village comprised in the area of the local board to furnish, within a reasonable time, any statement, account or return in respect of such village required for the purposes of this Act.

(2) No village officer shall without reasonable excuse omit to obey any order issued under sub-section (1).

President's power to summon parties.

232. The president of a local board may summon any person to attend before him and to give evidence or produce documents, as the case may be, in respect of any question relating to taxation or to the grant of any licence or permission under the provisions of this Act.

Local Government's powers of delegation and arbitration.

Delegation of powers by Government.

233. The Local Government may by notification authorize any person to exercise any one or more of the powers vested in them by this Act, except the power to make rules or alter or cancel schedules, and may in like manner withdraw such authority.

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Adjudication of disputes between local authorities by Government.

234. Any dispute between any two local boards or between a local board and any municipal, cantonment or other local authority in regard to any matters arising under any of the provisions of this Act shall, in case of their failure to settle it amicably between themselves, be referred for adjudication to the Local Government whose decision shall be final.

Transitional and transitory provisions.

Passing of property and rights to local board as reconstituted.

235. (1) All property, all rights of whatever kind used, enjoyed, or possessed by, and all interests of whatever kind owned by or vested in or held in trust by, or for, a local board as constituted under the Madras Local Boards Act, 1884, as well as all liabilities legally subsisting against the said local board shall pass to the same local board as constituted under this Act.

(2) All arrears of taxes or other payments by way of composition for a tax or due for expenses or compensation or otherwise due to a local board at the time this Act comes into force may be recovered as though they had accrued under this Act.

Utilisation of railway cess accumulations.

236. Any sums which, at the commencement of this Act, have accumulated out of the proceeds of any tax levied under section 57, clause (ii), of the Madras Local Boards Act, 1884, or out of any investments of such proceeds, may be utilised for all or any of the purposes specified in section 113 of this Act, subject to the conditions laid down in that section.

Extent and commencement of Act.

237. (1) This Act extends to the whole of the Madras Presidency except the City of Madras and the municipalities to which the Madras District Municipalities Act, 1920, applies.

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(2) It shall come into force on such date or dates as the Local Government may by notification appoint, and different dates may be appointed for different provisions of this Act, for different classes of local boards and for different parts of the Presidency :

Provided that the power to make or approve rules, by-laws and regulations may be exercised at any time after the publication of the assent of the Governor-General under section 81 of the Government of India Act, 1915 :

Provided also that the Local Government may by notification apply or adapt to any scheduled district as defined in the Scheduled Districts Act, 1874, any section of this Act or part of any such section or any rule framed under the provisions of this Act, with such restrictions or modifications as they may think fit.

Reconstitution of existing boards.

238. In their application to the members and presidents of local boards in office on the date of commencement of this Act and the first reconstitution of such boards in accordance with this Act, the provisions of this Act shall be read subject to the rules contained in Schedule X.

Removal of difficulties in first constitution or reconstitution of boards.

239. If any difficulty arises as to the first constitution or reconstitution of any local board after the commencement of this Act, or otherwise in first giving effect to the provisions of this Act, the Local Government, as occasion may require, may by order do anything which appears to them necessary for the purpose of removing the difficulty.

Appointment of members of boards newly

240. (1) Notwithstanding the provisions contained in Chapter III, when, on account of any notification issued under section 4 or section 5 by the Local Government or a district board, new

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constituted under this Act.

local boards have to be constituted for the first time, or in place of any local boards which have been dissolved, the members of such new boards may, for a period not exceeding one year from the date of the notification aforementioned, be all appointed, or all appointed and ex officio, members.

(2) The appointment of members for the period mentioned in sub-section (1) shall be made

(*a*) by the Local Government—in the case of district and taluk boards ; and

(*b*) by the president of the district board—in the case of union boards.

(3) The Local Government or the district board, as the case may be, may pass such orders as they may deem fit as to the disposal of the property vested in a local board which, on account of a notification issued under section 5, ceases to exist.

SCHEDULE I.

ENACTMENTS REPEALED.

(See section 2.)

Year.	Number.	Short title.	Extent of repeal.
1884 ...	V	The Madras Local Boards Act, 1884.	The whole.
1890 ...	III	The Madras Local Boards and Rent Recovery (Amendment) Act, 1890.	So much of it as has not been already repealed.
1900 ...	VI	The Madras Local Boards (Amendment) Act, 1900.	The whole.

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Year.	Number.	Short title.	Extent of repeal.
1901 ...	XI	The Repealing and Amending Act, 1901 (India).	So much of the second schedule as relates to the Madras Local Boards Act, 1884.
1913 ...	III	The Madras District Municipalities and Local Boards (Amendment) Act, 1913.	So much of it as has not been already repealed.
1914 ...	VIII	The Madras Decentralization Act, 1914.	So much of the schedule as relates to the Madras Local Boards Act, 1884.

SCHEDULE II.

RULES REGARDING PROCEEDINGS OF LOCAL BOARDS.

(See section 31.)

1. Every local board shall provide an office and shall meet for the transaction of business at least once in every month, upon such days and at such times as it may arrange and also at other times as often as a meeting shall be called by the president.

2. A president shall, on the requisition in writing of not less than one-fourth of the members then on the local board, convene a meeting of the board, provided that the requisition specifies the day when and the purpose for which the meeting is to be held. The requisition shall be made at least six days previous to the day of such meeting in the case of union boards and at least ten days previous to the meeting in the case of district and taluk boards.

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3. Except in cases of urgency, no meeting shall be held unless notice of the day and time when the meeting is to be held and of the business to be transacted thereat has been given at least three clear days previous to the day fixed for the meeting in the case of union boards and at least seven clear days before the meeting in the case of district and taluk boards.

4. All the meetings of a local board shall be open to the public, provided that the presiding member may, in any particular case, direct that the public generally or any particular person shall withdraw.

5. All questions which may come before a local board at any meeting shall be decided by a majority of the members present and voting at the meeting and, in case of equality of votes, the presiding member shall have a second or casting vote.

6. No business shall be transacted at a meeting of any local board unless there be present at least one-third of the number of members then on the local board.

7. If within half an hour after the time appointed for a meeting a quorum is not present, the meeting shall stand adjourned, unless all the members present agree to wait longer.

8. No resolution of a local board shall be modified or cancelled within three months after the passing thereof, except at a meeting specially convened in that behalf and by a resolution of the board supported by the votes of not less than one-half of the sanctioned number of members.

9. Minutes of the proceedings at each meeting of a local board shall be drawn up and entered in a book to be kept for that purpose and shall be signed by the president or the member who presided at such meeting, or in his absence by some one of the members present thereat; and he said minutes shall, at all reasonable times and without

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charge, be open at the office of the local board to the inspection of any person who pays any tax under this Act.

10. (1) A copy of the minutes of the proceedings at a district or taluk board meeting shall be sent for publication in the district gazette at the cost of the local fund to such person and within such time as may be prescribed.

(2) Within three days of the date of a meeting of a taluk or union board, a copy of the proceedings at such meeting shall be forwarded—

(*a*) in the case of a taluk board, to the president of the district board, and

(*b*) in the case of a union board, to the president of the taluk board.

(3) Any minute of dissent that may have been received within forty-eight hours of the meeting from any member present thereat shall also be forwarded along with the copies of the minutes of the proceedings.

11. The president of a local board shall have the custody of the proceedings and records of the board and may grant copies of any such proceedings and records on payment of such fees as the district board may, by general or special order, determine. Copies shall be certified by the president as provided in section 76 of the Indian Evidence Act, 1872* and copies so certified may be used to prove the

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Public documents. S. 74. *The following documents are public documents :—

(1) documents forming the acts or records of the acts—

(i) of the sovereign authority,—

(ii) of official bodies and tribunals, and

(iii) of public officers, legislative, judicial and executive, whether of British India or of any other part of Her Majesty's dominions, or of a foreign country ;

(2) public records kept in British India of private documents.

[*Continues to next page.*]

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records of the local board in the same manner as they may, under sub-section (5) of section 78 of the said Act, be used to prove the proceedings of that body.

12. The proceedings of every committee appointed by a local board shall be recorded in writing and submitted to the board.

13. A local board may, by general or special resolution, depute any member or committee of members to make an inquiry in connexion with any matter reserved by this Act for its decision, to inspect any institution, work or property, to check-measure works or to muster workmen, or to bring to its notice and to that of the president any neglect in the execution of any work, or any waste or loss of local board property.

S. 76. (*d*) Every public officer having the custody of a public document, which any person has a right to inspect, shall give that person on demand a copy of it on payment of the legal fees therefor, together with a certificate written at the foot of such copy that it is a true copy of such document or part thereof, as the case may be, and such certificate shall be dated and subscribed by such officer with his name and his official title, and shall be sealed, whenever such officer is authorized by law to make use of a seal, and such copies so certified shall be called certified copies.

Certified copies of public documents.

Explanation.—Any officer who, by the ordinary course of official duty, is authorized to deliver such copies, shall be deemed to have the custody of such documents within the meaning of this section.

Proof of documents by production of certified copies.

77. Such certified copies may be produced in proof of the contents of the public documents or parts of the public documents of which they purport to be copies.

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SCHEDULE III.

ELECTORAL QUALIFICATIONS.

(See Section 52.)

Taluk Board Electors.

1. A person shall be qualified as a taluk board elector who—

(*a*) is registered as a ryotwari pattadar, or as an inamdar, of land in the taluk the annual rent value of which is not less than ten rupees ; or

(*b*) holds in the taluk on a registered lease, under a ryotwari pattadar or an inamdar, land the annual rent value of which is not less than ten rupees ; or

*(*c*) is registered jointly with the proprietor under section 14 of the Malabar Land Registration Act, 1895, as the occupant of land the annual rent value of which is not less than ten rupees ; or

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Malabar Land Registration Act 1895.

Joint registration of occupants and proprietors permissible in certain cases.

S. * 14. Notwithstanding anything contained in this Act or in Regulation XXVI of 1802, the Collector shall, on the application of the registered proprietor of an estate, register as occupant jointly with such proprietor any person entitled to occupy such estate under an agreement in writing for a period of not less than five years :

Provided that no such registration shall take place unless such person signifies his consent in writing to such registration or a Civil Court of competent jurisdiction passes a decree, which it is hereby empowered to do, directing such registration in pursuance of a contract entered into between the proprietor and such person whereby the latter has undertaken to pay direct to Government the amount of land-revenue assessed on such estate :

Provided further that such registration shall have effect for the period of such agreement only.

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†(*d*) holds in the taluk, as a landholder as defined in the Madras Estates Land Act, 1908, an estate the annual rent value of which is not less than ten rupees ; or

(*e*) holds, as ryot or as tenant under a landholder as defined in the Madras Estates Land Act, 1908, land in the taluk the annual rent value of which is not less than ten rupees ; or

(*f*) was in the previous year assessed to income-tax ; or

(*g*) is a retired, pensioned or discharged officer, non-commissioned officer or soldier of His Majesty's regular forces ; or

(*h*) was in the previous year assessed in the taluk to one or more of the following taxes, namely, tax on companies or profession tax ; or

(*i*) was in the previous year assessed in a union in the taluk to an amount of not less than rupees three in respect of house-tax.

Union Board Electors.

2. A person shall be qualified as a union board elector who—

(*a*) was in the previous year assessed in the union to one or more of the following taxes, namely, tax on companies, profession tax or house-tax ; or

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Madras Estates Land Act 1908.

† (5) "Landholder" means a person owning an estate or part thereof and includes every person entitled to collect the rents of the whole or any portion of the estate by virtue of any transfer from the owner or his predecessor in title or of any order of a competent Court or of any provision of law.

Land-holder."

Where there is a dispute between two or more persons as to which of them is the landholder for all or any of the purposes of this Act or between two or more joint landholders as to which of them is entitled to proceed and be dealt with as such landholder, the person who shall be deemed to be the landholder for such purposes shall be the person whom the Collector subject to any decree or order of a competent Civil Court may recognize or nominate as such landholder in accordance with rules to be framed by the Local Government in this behalf.

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(*b*) possesses any of the qualifications enumerated in clauses (*a*) to (*g*) of rule 1 :

Provided that in the case of persons possessing the qualifications specified in clauses (*a*) to (*e*) of that rule the land or estate is situated within the limits of the union.

General.

3. If property is held, payments of tax are made or income is earned, jointly by the members of a joint family or by joint pattadars, the family or joint holding shall be treated as possessing the qualification, and the person entitled to be registered in the electoral roll shall be the member authorized by a majority of the family or of the joint holders, or, in the case of a Hindu joint family, either a member so authorized or the manager thereof.

4. A person may be qualified either in his personal capacity or in the capacity of a representative of a joint family or of joint pattadars, but not in both capacities.

5. Save as provided in rule 3, no person shall be qualified as an elector unless he possesses the prescribed qualifications in his own personal right and not in a fiduciary capacity.

SCHEDULE IV.

TAXATION RULES.

(See sections, 92, 93, 95, 98 and 104.)

PART I.—LAND-CESS.

1. The district collector shall be responsible for the assessment and collection of the land-cess.

2. Any resolution of a district board determining to levy the additional cess referred to in clause (*b*) of section 78 shall be communicated to the district collector not later than the 1st of September of the fasli year in

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which the collection of the additional cess has to be made or commenced.

3. * The district collector shall cause to be paid to the district or taluk fund the net proceeds of the land-cess collected under the authority conferred on him by this Act.

4 The district collector shall annually, at such times as may be pescribed, render to the local board concerned an estimate of the probable gross receipts and charges of collection of the land-cess to be collected by him under this Act.

PART II.—OTHER TAXES.

Accounts and assessment in general.

5. (1) A local board shall prepare and keep separate assessment books showing the companies and persons liable to the companies tax, the profession tax and the house-tax.

(2) The assessment books shall be open at all reasonable times and without charge to inspection by any tax-payer or his authorised agent.

(3) The account books of the local board shall be open without charge to inspection by any tax-payer on a day or days in each month to be fixed by the local board.

(4) If at any time it appears to the local board that any person or property has been inadequately assessed or improperly omitted from the assessment books, it may direct the president to amend the said books in such manner as it deems just : provided that no such direction shall be given unless the person concerned shall have been afforded

* In a suit to recover land-cess, said to have been wrongly collected, the proper course for the plaintiff was to have proceeded against the collector and not on the P. of L. B. merely because the amount was eventually paid into District Fund, Harichandra Deva *vs.* P. D. B. Ganjam, 24 M. 114=10 M.L.J., 381.

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a reasonable opportunity to show cause why the assessment books should not be amended as proposed.

6. In the case of taxes payable by the president, the assessment shall be made by the local board, and there shall be no appeal.

7. (1) The president shall give to every person making payment of a tax a receipt therefor signed by him or by some person duly authorized by him in that behalf.

(2) Such receipt shall specify—

(*a*) the date of the grant thereof,
(*b*) the name of the person to whom it is granted,
(*c*) the tax in respect of which the payment has been made,
(*d*) the period for which payment has been made, and
(*e*) the amount paid.

Assessment of companies.

8. Companies shall be assessed by the president of the local board on the following scale :—

Paid-up capital.	Half-yearly tax.
	RS.
A. More than ten lakhs of rupees ...	250
B. More than five, but not more than ten lakhs of rupees	125
C. More than three, but not more than five lakhs of rupees	75
D. More than two, but not more than three lakhs of rupees	50
E. More than one, but not more than two lakhs of rupees	25
F. One lakh of rupees and less ...	15

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Provided that any company, the head office or a branch or principal office of which is not in the local board area and which shows that its gross income received in or from such area has not in the year immediately preceding the year of taxation exceeded—

	Rs.
(*a*) twenty-five thousand rupees, shall pay only	125
(*b*) fifteen thousand rupees, shall pay only ...	75
(*c*) five thousand rupees, shall pay only ...	25

Assessment of profession tax.

9. Persons liable to the profession tax shall be classified by the president of the local board and assessed to the profession tax on a scale proceeding proportionately to the following maximum scale or on the maximum scale, as the case may be, and the president may from time to time revise such classification.

Class.	Amount of professional income per mensem.	Maximum half-yearly tax in rupees.
I.	Not less than two thousand rupees...	110
II.	Not less than fifteen hundred but less than two thousand rupees ...	80
III.	Not less than one thousand but less than fifteen hundred rupees ...	50
IV.	Not less than seven hundred and fifty rupees but less than one thousand rupees	30
V.	Not less than five hundred rupees but less than seven hundred and fifty rupees	17½
VI.	Not less than three hundred rupees, but less than five hundred rupees ...	9
VII.	Not less than two hundred rupees, but less than three hundred rupees,	6
VIII.	Not less than one hundred rupees, but less than two hundred rupees...	2
IX.	Not less than fifty rupees, but less than one hundred rupees ...	1

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Class.	Amount of professional income per mensem.	Maximum half-yearly tax in rupees.
X.	Not less than twenty-five rupees, but less than fifty rupees	½

10. A person shall be deemed to have exercised a profession, art, trade or calling for the period specified in section 96 if his principal office or place of employment is within the local area notified under section 77 and his connexion therewith has lasted for the specified number of days. In case of dispute the Local Government may decide in which of two or more local areas the principal office or place of employment of any person lies, or may apportion the tax among such local bodies.

11. The president may classify all person liable under rule 9 on general considerations with reference to the nature and reputed value of their business, the size and rental of residential and business premises, the quantity of articles dealt with, the number of persons employed and the income-tax paid to Government. The president shall not call for the accounts of any assessee, but any person may produce his accounts to show that the income derived by him from the exercise of his profession, art, trade or calling within the local area falls below the lowest limit of income entered at the head of the class in which the president has placed him and the president shall revise the assessment if satisfied that the person should be placed in a different class.

Assessment of tax on houses.

12. The union board may resolve to assess houses for the purposes of the house-tax either on their capital or their annual value; but shall not assess them on any principle other than that of valuation.

13. The district board, in fixing the rates of assessment under section 77, shall fix them on the capital value or annual value, as the case may be, for different unions

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according to the method of assessment which each union board has resolved to adopt.

14. The rate fixed by the district board may be proportionate to the value of each house, or may advance in systematic progression with the value of the house; but shall in no case systematically decrease as the value of the house increases.

15. The district board may resolve to exempt entirely from the house-tax houses below a certain value which are the sole property of the owner liable to house-tax in any union; and where no limit of exemption has been prescribed by the district board, or where the union board desires to raise the limit of exemption prescribed by the district board, the union board may pass a similar resolution: provided that houses valued at a greater capital value than Rs. 240 or a greater annual value than Rs. 20 shall not be exempted in any union.

16. When a proportionate rate has been fixed by the district board the union board may group the houses in the union in classes to simplify arithmetical operations and collection; when the progressive principle has been adopted by the district board, the district board shall prescribe principles of classification (as that a certain sum, which shall be tax-free, shall be deducted from the assessment of each house, or that the progression shall be from a certain percentage in the lowest to a certain percentage in the highest class), but shall leave it to the union board to settle the precise number and limits of each class; the union board shall not so arrange the classes as to affect substantially the principle of proportionate or progressive taxation, as the case may be, and the number of classes shall in no case be less than six.

17. Where the tax is assessed on the annual value such value shall be deemed to be the gross annual rent at which the house may reasonably be expected to let from

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month to month, or from year to year, less a deduction of ten per centum of such annual rent and the said deduction shall be in lieu of all allowance for repairs or on any other account whatever.

18. In the case of railway stations and of buildings belonging to the Government the estimated present cost of erecting the building less a reasonable amount on account of depreciation, if any, shall be deemed to be the capital value, and six per centum on the said amount the annual value.

19. An additional tax may be levied to form a fund for public improvements, such as the provision of a water or drainage system for the whole or any part of any union. A separate account shall be kept of the receipts into, and expenditure from, such fund.

20. The karnam of every village situated within the union shall, on the requisition of the president of the union board, prepare and furnish to the president lists of all houses within the village or villages or which he is karnam, and shall enter in the same the names of owners and occupiers of such houses.

21. The karnam shall be entitled, for the preparation of such lists, to receive such remuneration (if any) as the union board may fix.

22. The president of the union board shall, on the receipt of the lists mentioned in the last preceding section, cause tax-books to be prepared. Such tax-books shall show in distinct columns the names of the owner and of the occupier of each house, the class under which such house shall be taxed, the amount of the tax due and the date on which the tax is payable.

23. As soon as the tax-books are prepared, the president of the union board shall give public notice thereof by beat of drum in the union and of the place or places where the books may be inspected.

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24. The president may add to or amend the tax books by inserting therein the name of any person liable to be taxed, or by inserting any property liable to the tax, or by altering the classification of such property ; and, in the case of every such amendment, notice thereof shall be given to the person interested in such amendment.

25. The president of the union board shall not be bound to cause new lists or tax-books to be prepared every year, but may adopt those of the preceding year with such alterations and amendments as he may deem necessary : provided that a fresh general assessment shall be made not less than once in five years. Public notice of such alterations and amendments thereof shall be given in the manner provided in rules 23 and 24.

Rates of tolls.

26. (1) Tolls may be levied at rates not exceeding the following :—

Tolls.

	RS.	A.
On every four-wheeled steam or motor vehicle constructed to carry less than ten persons...	1	0
On every other steam or motor four-wheeled vehicle	2	0
On every motor lorry	2	0
On every motor tricyle or motor bicycle with side-car	0	8
On every motor bicycle without side-car ...	0	6
On every other bicycle or tricyle	0	3
On every other carriage and every palanquin	0	4
On every cart...	0	3*

* Altered to 4 as. by G. O. No. 189 M. & L. published in *Fort St. George Gazette* Part I-A. Page. 99, dated 22nd February 1921.

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Tolls—Contd.	RS.	A.
On every horse, mule, ass, buffalo, bull or bullock	0	2
On every elephant	1	0
On every camel	0	4
On every foot-passenger passing over a bridge	0	½

(2) The payment of a toll in respect of any carriage or cart covers the animals engaged in drawing it, excepting an elephant or camel.

(3) Tolls are leviable upon carriages or carts irrespective of the means of traction employed.

Appeals.

27. In the case of any assessment made or tax demanded by the president of a local board, an appeal from his decision shall lie to the local board.

28. No appeal to a local board shall be heard—

(i) unless it reaches the office of the local board within thirty days after the tax complained of has been demanded, and

(ii) unless the tax, if any, demanded by the president shall, except when the local board otherwise directs, have been paid or deposited at the office of the local board on or before the day on which the appeal is presented.

29. The local board may, of its own motion or otherwise, cancel or modify any order passed by the president reducing or remitting a tax.

30. The assessment books shall be corrected in accordance with any orders passed by the local board on appeal; in the event of the amount of any tax being decreased or remitted by the local board, the president shall grant a refund accordingly.

31. The assessment or demand of any tax, when no appeal is made as in hereinbefore provided, and the adjudication of an appeal by the local board, shall be final.

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Collection of taxes.

32. (1) Where any tax, in respect of which no notice has been served as provided in section 96, is due from any person, the president of the local board shall serve upon such person a bill for the sum due before he proceeds to enforce the provisions of the next rule.

(2) Such bill shall be signed by the president or some person authorized by him in that behalf and shall contain—

(*a*) a statement of the period and a description of the tax due ; and

(*b*) a notice of the liability incurred in default of payment.

33. (1) If the amount due on account of any tax is not paid within fifteen days from the service or sending of the notice or bill and if the person from whom the tax is due has not shown cause to the satisfaction of the president why it should not be paid, the president may recover, by distraint under his warrant and sale of the movable property of the defaulter, the amount due on account of the tax together with the warrant fee and the distraint fee, and with such further sum as will satisfy the probable charges that will be incurred in connexion with the detention and sale of the property so distrained :

Provided always that movable property described in the proviso to section 60* of the Code of Civil Procedure, 1908† shall not be liable to distraint.

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† *Civil Procedure Code, Act V of* 1908

* S. 60...the following particulars shall not be liable to attachment or sale, namely :

(*a*) the necessary wearing-apparel, cooking vessels, beds and bedding of the judgment-debtor, his wife and children, and such personal ornaments as, in accordance with religious usage, cannot be parted with by any woman ;

(*b*) tools of artizans, and, where the judgment-debtor is an agriculturist, his implements of husbandry and such cattle and seed-grain as may, in the opinion of the Court, be necessary to enable him to earn his livelihood as such. . . . .

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(2) If for any reason the distraint, or a sufficient distraint, of the defaulter's property is impracticable, the president may prosecute the defaulter before a magistrate.

(3) Nothing herein contained shall preclude the local board from suing in a civil court for any amount due to it under this Act.

(4) The warrant under sub-rule (1) shall be in the form contained in Appendix A to these rules or in some similar form; and for each such warrant a fee of two annas shall be leviable.

(5) Under a special order in writing of the president, any officer charged with the execution of a warrant of distress may, between sunrise and sunset, break open any outer or inner door or window of any building in order to make the distress, if he has reasonable ground for believing that such building contains property which is liable to seizure, and if, after notifying his authority and purpose and duly demanding admittance, he cannot otherwise obtain admittance :

Provided that such officer shall not enter or break open the door of any apartment appropriated to women, until he has given three hours' notice of his intention and has given such women an opportunity to withdraw.

34. (1) The officer charged with the execution of a warrant shall, before making the distraint, demand payment of the tax due and the warrant fee. If the tax and fee are paid, no distraint shall be made, but, if not, the officer shall—

(*a*) seize such movable property of the defaulter as he may think necessary ;

(*b*) make an inventory of the property seized ; and

(*c*) give to the person in possession of the property seized, at the time of seizure, a copy of the inventory and the notice of sale in the form in Appendix B to these rules or in some similar form.

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(2) The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible proportionate in value to the sum due by the defaulter together with all expenses incidental to the warrant, distraint, detention and sale.

35. (1) If the amount due by the defaulter on account of the tax, the warrant fee and distraint fee and the expenses incidental to the detention of the property are not paid within the period of seven days mentioned in the notice given under rule 34, and if the distraint warrant is not suspended by the president, the property seized or a sufficient portion thereof shall be sold by public auction under the orders of the president, who shall apply the proceeds of the sale to the payment of the amount due on account of the tax, the warrant fee and the distraint fee and the expenses incidental to the detention and sale of the property, and shall return to the person, in whose possession the property was at the time of seizure, any property or sum which may remain after the sale and the application of the proceeds thereof as aforesaid. If the proceeds of the sale are insufficient for the payment of the amount due on account of the tax, the warrant fee and distraint fee and the expenses incidental to the detention and sale of the property, the president may again proceed under rule 32 in respect of the sum remaining unpaid.

(2) When the property seized is subject to speedy and natural decay, the president may sell it at any time before the expiry of the said period of seven days, unless the amount due is sooner paid.

(3) The president shall consider any objections to the distraint of any property which are made within the said period of seven days and may postpone the sale pending investigation thereof. If the president decides that the property attached was not liable to distraint, he shall return it, or, if it has already been sold, the proceeds o

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the sale, to the person appearing to be entitled thereto, and may again proceed under rule 33; and all fees and expenses connected with the first distraint and sale shall be recoverable from the defaulter if it shall appear to the president that he wilfully permitted the distraint of the property which to his knowledge was not liable to distraint.

36. (1) Distraint fees shall be payable at such rates not exceeding those mentioned in Appendix C to these rules as may be determined by the local board.

(2) Such fees shall not be held to include the expenses incidental to the detention of any property distrained under this Act.

37. The property of a person in default under rule 33 may be distrained wherever it may be found within the area of the local board.

38. If the tax due on account of any building remains unpaid at the end of the period mentioned in rule 33, the president may, if the said tax has not remained unpaid for more than twelve months, require the occupier for the time being of such building or land to pay the amount within a specified period; and if the occupier fails to comply with this requisition, the president may distrain and sell any movable property found on the premises, and the provisions of the foregoing rules shall, *mutatis mutandis*, apply to all distraints and sales effected under this rule: provided that no occupier shall be liable to prosecution or to a civil suit in respect of any sum recoverable from him under this rule, unless he has wilfully prevented distraint or a sufficient distraint.

39. (1) Every person who is prosecuted under rule 33 shall be liable, on proof to the satisfaction of the magistrate that he wilfully omitted to pay the amount due by him or that he wilfully prevented distraint or a sufficient

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distraint, to pay a fine not exceeding twice the amount which may be due by him on account of—

(*a*) the tax and the warrant fee, if any, and

(*b*) if distraint has taken place, the distraint fee and the expenses incidental to the detention and sale, if any, of the property distrained; and he shall also pay the said amount and the costs of the prosecution.

(2) Neither the president nor any officer or servant of the local board shall directly or indirectly purchase any property at any such sale.

40. Where the collection of tolls or fees leviable under this Act is farmed out, the lease deed may provide that, on breach of any of the terms specified in such deed by the lessee, the lessor—that is the president of the local board concerned—may re-enter upon and relet or resell the farm at the risk of the lessee; and thereupon the term of the original lease shall be determined.

APPENDIX A.

DISTRAINT WARRANT.

Warrant No. Tax

To

(Name of officer charged with execution of warrant.)

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of Rs. due for the tax or taxes noted above for the ending 19 , although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made: This is to command you to demand the said sum of Rs. together with annas two for warrant fee, failing payment of which you are to distrain the goods and chattels of the said (or as the case may be, any goods and chatels found on the premises referred to), to the amount of the said sum of Rs. together with Rs. for warrant fee and distraint fee making together a sum of Rs. A. P. and

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such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distraint ; and if within seven days next after such distraint, the amount due on account of the said taxes and fees shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattels under orders to be hereafter issued by me, and to remit to the office of the board the sale-proceeds of the distraint property, out of which the amount due on account of the said taxes and fees (*viz.*), Rs. A. P. and the charges of taking, keeping, and selling such distraint, will be deducted and credited to the fund, and the surplus, if any, returned to the owner of the articles distrained. If sufficient distraint cannot be found of the goods and chattels of the said , you are to certify the same to me together with this warrant.

STATION, } (Signature of the president or other
Date 19 . } officer.)

APPENDIX B.

FORM OF INVENTORY AND NOTICE.

(State particulars of goods seized.)

Take notice that I have this day seized the goods and chattels specified in the above inventory for the sum of Rs. due for the taxes mentioned in the margin for the 19 ; and that unless you pay into the office of the board of the amount due together with the warrant fee, the distraint fee and the cost of taking and keeping the goods and chattels, within seven days from the day of the date of this notice, the goods and chattels will be sold on the day of 19 , at the board office or at such other place as the president may direct ; and that the goods and chattles may be sold at any previous date, if they are liable to speedy and natural decay.

(Signature of the officer executing the warrant of distress.)

Date 19 .

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APPENDIX C.

TABLE OF MAXIMUM FEES PAYABLE ON DISTRAINTS.

Sum distrained for.	Fees.		
	RS.	A.	P
Under 1 rupee	0	4	0
1 and under 5 rupees	0	8	0
5 „ 10 „	1	0	0
10 „ 15 „	1	8	0
15 „ 20 „	2	0	0
20 „ 25 „	2	8	0
25 „ 30 „	3	0	0
30 „ 35 „	3	8	0
35 „ 40 „	4	0	0
40 „ 45 „	4	8	0
45 „ 50 „	5	0	0
50 „ 60 „	6	0	0
60 „ 80 „	7	8	0
80 „ 100 „	9	0	0
100 and above 100 „	10	0	0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each man.

SCHEDULE V.

FINANCE RULES.

(See section 112, 115 and 121.)

Expenditure.

1. Of the purposes to which local funds may be applied under this Act, those to which district, taluk and union funds may respectively be applied are as follow :—

A.—District Fund.

(1) The construction and maintenance of all main or district roads and of all bridges, culverts, road dams, causeways, travellers' bungalows and rest-houses on such roads ;

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(2) the planting and preservation of avenues on such roads ;

(3) the construction and working of railways, tramways, ropeways, motor bus and other transport services ;

(4) the opening and maintenance of secondary and sessional schools ;

(5) the cost of the district health officer and his office establishment ;

(6) the cost of all central public health establishments which serve the needs of all taluk boards in the district, including reserve staffs of medical officers, nurses, midwives and vaccinators ;

(7) the training of nurses, midwives and vaccinators ;

(8) salaries, allowances, pensionary contributions, gratuities and pensions of district board servants ;

(9) provident fund contributions of all local board servants ;

(10) contributions, in aid of purposes similar to the above, to other local boards, municipal councils and private persons ;

(11) the payment of any amounts falling due on any loans contracted by the district board ;

(12) all other charges necessary for, or incidental to, district board administration.

B.—Taluk Fund.

(1) The construction and maintenance in non-union areas of roads, other than district roads, and all bridges, culverts, road dams, causeways, travellers' bungalows and rest-houses on such roads ;

(2) the planting and preservation of avenues on such roads ;

(3) the opening and maintenance of elementary schools ;

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(4) the establishment and maintenance of hospitals and dispensaries, contributions to municipal and private hospitals and dispensaries, other kinds of medical relief ;

(5) the establishment and maintenance of veterinary hospitals and dispensaries ;

(6) all charges connected with the sanitation, conservancy, water-supply and drainage and generally with the preservation of the public health in non-union areas, including charges on account of preventive and remedial measures connected with epidemics ;

(7) charges connected with vaccination other than charges incurred on reserve vaccinators and the training of vaccinators ;

(8) establishment and maintenance of markets, cart-stands, slaghter-houses, choultries and burial and burning grounds in non-union areas ;

(9) contributions, in aid of purposes similar to the above, to other local boards, municipal councils and private persons ;

(10) the payment of any amounts falling due on any loans contracted by the taluk board ;

(11) salaries, allowances, pensionary contributions, pensions and gratuities of taluk board servants ;

(12) all other charges necessary for, or incidental to, taluk board administration.

C.—Union Fund.

(1) Construction and maintenance of roads within union limits other than portions of district roads within such limits ; and culverts, road dams and bridges on such roads ;

(2) the lighting of all public roads and public places within union limits ;

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(3) all charges connected with the sanitation, conservancy, water-supply and drainage, and generally the preservation of the public health of the union ;

(4) establishment and maintenance of markets, cart-stands, slaughter-houses, and burial and burning grounds in union limits ;

(5) the payment of any amounts falling due on any loans contracted by the union board ;

(6) salaries, allowances, pensionary contributions, pensions and gratuities of union board servants ;

(7) all other charges necessary for, or incidental to, the administration of the union.

2. All charges other than those enumerated above shall be debited to district, taluk or union funds according as they are incurred in the interest of district, taluk or union boards.

3. The proposals for the classification of roads as district roads shall be framed by a committee on which both the district and taluk boards shall be represented in such proportions and manner as may be prescribed ; and they shall be sanctioned by the district board after each taluk board has had a reasonable opportunity of expressing its opinion on the proposals.

4. A local board may, with the sanction of the Local Government,

(1) contribute towards the expenses of any public exhibition, ceremony or entertainment in the local area within its jurisdiction ;

(2) contribute to any charitable fund or to the funds of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of diseased or infirm persons or the investigation of the causes of disease ; and

(3) incur any other extraordinary charges.

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Receipts.

5. The receipts under this Act which shall be credited to district, taluk and union funds respectively are as follow :—

A —District Funds.

(1) One-half the land-cess levied in the district under section 78, clause (*a*).

(2) The whole of the land-cess levied under section 78, clause (*b*) (i).

(3) Tolls under section 104.

(4) Fess on licences issued and permissions given by the district board under this Act.

(5) Fess for the use of travellers' bungalows and rest-houses vested in district boards.

(6) Receipts from schools maintained by district boards, inclusive of grants-in-aid to such schools.

(7) Income from endowments and trusts under the management of the district board.

(8) Contributions from Government, other local boards, municipalities, other local authorities and private persons in aid of services and institutions maintained or financed from district funds.

(9) Fines and penalties levied under this Act by the district board or at its instance or on its behalf.

(10) Sale-proceeds of sweepings, tools and plant, old stores and materials, trees and avenue produce appertaining to district roads.

(11) Income from, and sale of, buildings, lands and other property belonging to the district board.

(12) Income from district board ferries.

(13) Income from railways, tramways, ropeways, motor-bus and other transport services maintained by the district board.

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(14) Interest on loans and securities.

(15) Interest on arrears of revenue.

(16) Contributions towards local fund pensions.

(17) Unclaimed deposits and other forfeitures.

B.—Taluk Funds.

(1) One-half the land-cess levied in the taluk under section 78, clause (*a*).

(2) The whole of the land-cess levied under section 78, clause (*b*) (ii).

(3) The tax on companies levied in non-union areas under section 92.

(4) The tax on professions levied in non-union areas under section 93.

(5) The pilgrim tax levied under section 110 in respect of places of pilgrimage which are not included in unions.

(6) Fees on licenses issued and permissions given by the taluk board under this Act.

(7) Fees for the use of cartstands, markets and slaughter-houses constructed or maintained from taluk funds and fees for the temporary occupation of market sites, village sites, roads, burial and burning grounds, and other similar public places or parts thereof.

(8) Fees for the use of choultries and travellers' rest-houses vested in taluk boards.

(9) Receipts of schools maintained by the taluk board including grants-in-aid to such schools.

(10) Receipts of hospitals and dispensaries maintained by the taluk board.

(11) Income from endowments and trusts under the management of the taluk board.

(12) Contributions from Government, other local boards, municipalities, other local authorities and private

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persons in aid of any institutions or services maintained or financed from taluk funds.

(13) Fines levied for nuisances and for offences against the Places of Public Resort Act, 1888, when committed beyond union limits.

(14) Fines and penalties levied under this Act by the taluk board or at its instance or on its behalf.

(15) Sale-proceeds of sweepings, old stores and materials, trees and avenue produce appertaining to other than district roads in non-union areas.

(16) Receipts from taluk board ferries and fisheries.

(17) Interest on loans and securities.

(18) Interest on arrears of revenue.

(19) Income from, and sale of, buildings, land and other property belonging to the taluk board.

C.—Union Funds.

(1) The tax on companies levied in union areas under section 92.

(2) The tax on professions levied in union areas under section 93.

(3) The house-tax.

(4) The pilgrim tax levied under section 110 in respect of places of pilgrimage which are included in unions.

(5) Fees on licences issued and permissions given by the union board under this Act.

(6) Fees levied in public markets in union limits; provided that, where the net income under this item from a weekly market exceeds Rs. 500 in any year, the excess shall be shared equally between the union board and the taluk board.

(7) Fees for the use of cartstands and slaughter-houses constructed or maintained from union funds and fees for

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the temporary occupation of village sites, roads, burial and burning grounds and other similar public places or parts thereof in the union.

(8) Income from endowments and trust under the management of the union board.

(9) Contributions from Government, other local boards, municipal councils, other local authorities and private persons in aid of any institutions maintained or financed from union funds.

(10) Fines levied for nuisances and for offences against the Madras Places of Public Resort Act, 1888, when committed within union limits.

(11) Fines and penalties levied under this Act by the union board, or at its instance or on its behalf.

(12) Sale-proceeds of sweepings, old stores and materials, trees and avenue produce in unions.

(13) Income from union ferries and fisheries.

(14) Interest on loans and securities.

(15) Interest on arrears of revenue.

(16) Income from, and sale of, buildings, lands and other property belonging to the union board.

6. All receipts other than those enumerated above shall be credited to district, taluk and union funds according as they arise out of, or are received for expenditure on, services looked after by district, taluk or union boards.

7. The Local Government may—

(*a*) transfer annually to district boards a share of the excise revenue collected in the districts ; and

(*b*) make such other recurring and non-recurring subsidies as they think fit in aid of the funds of all or any of the local boards.

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General.

8. (1) All moneys received by a local board shall be lodged in the nearest Government treasury.

(2) A district or taluk board may, with the sanction of the Local Government, and a union board may, with the sanction of the taluk board,

(*a*) lodge its moneys in a bank ; and

(*b*) invest any sums not required for immediate use in any manner which the Local Government may by general or special order approve.

9. (1) All orders or cheques against a local fund shall be signed by the president or by some person duly authorized in this behalf by the president ; and the treasury or bank in which the fund is lodged shall, so far as the funds to the credit of the local board admit, pay all orders or cheques against the fund which are so signed.

(2) If the local board shall have given previous authority in writing, such treasury or bank may at once pay out of the fund of such local board without such order or cheque any expense which the Local Government have incurred on behalf of the board.

SCHEDULE VI.

LIST OF DANGEROUS DISEASES.

(*See section* 130.)

Anthrax.	Glanders.
Chickenpox.	Leprosy.
Cholera.	Plague.
Diphtheria.	Small-pox.
Enteric fever.	Tuberculosis.

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SCHEDULE VII.

PURPOSES FOR WHICH PREMISES MAY NOT BE USED WITHOUT A LICENCE.

(*See section* 193.)

(*a*) boiling camphor ;

(*b*) melting tallow or sulphur ;

(*c*) storing or otherwise dealing with offal, blood, bones, hides, fish or skins ;

(*d*) tanning hides and skins ;

(*e*) washing or drying wool or hair ;

(*f*) making fish oil ;

(*g*) making soap or burning lime ;

(*h*) manufacturing or distilling sago ; manufacturing artificial manure ; manufacturing or refining sugar ; manufacturing sugarcandy ;

(*i*) manufacturing gunpowder or fire-works ;

(*j*) burning bricks or tiles in kilns ;

(*k*) keeping a hotel, restaurant, eating-house, coffee house, boarding house or lodging-house (other than a students' hostel under public or recognized control) ;

(*l*) manufacturing ice or ærated waters ;

(*m*) selling timber or storing it for sale ;

(*n*) in general storing any explosive or combustible material, manufacturing anything from which offensive or unwholesome smells arise, using for any industrial purpose any fuel or machinery or doing in the course of any industrial process anything which is likely to be offensive or dangerous to human life or health or property.

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SCHEDULE VIII.

ORDINARY PENALTIES.

(*See section* 207.)

Section. (1)	Sub-section or clause (2)	Subject. (3)	Fine which may be imposed. (4)
97	...	Failure of owner or occupier, etc., to obey requisition to furnish list of persons carrying on profession, art, etc.	One hundred rupees.
102	(1)	Failure to send notice to president after completion of construction, etc., of building.	Fifty rupees.
109	...	Evading or refusing payment of toll ...	Do.
122	...	Failure to obey requisition to cleanse any stream, etc., close a well, tank or reservoir or enclose or fence the same.	Do.
123	(1)	Failure to obey requisition to fence, renair, fill up, etc., tank, well, etc.	Do.
124	(2)	Disobeying notice prohibiting use of water to which public have access.	Do.
124	(*a*)	Bathing, etc., in places set apart for drinking purposes.	Do.
125	(*b*)	Depositing any offensive, etc., matter in places set apart for drinking purposes.	Do.
125	(*c*)	Washing clothes in places set apart for drinking or bathing.	Do.
125	(*d*)	Washing animal, etc., in places set apart for other purposes.	Do.
125	(*e*)	Allowing water from a sink, sewer, etc., into places set apart for drinking, bathing or washing clothes.	Do.
129	....	Allowing filth to flow in public roads, etc.	Twenty rupees.
131	(2)	Failure to obey requisition to cleanse or disinfect premises or articles.	Fifty rupees.

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SCHEDULE VIII—*contd.*

ORDINARY PENALTIES—*contd.*

(*See section* 207.)

Section. (1)	Sub section or clause. (2)	Subject. (3)	Fine which may be imposed. (4)
132	(1)	Failure to remove conveyances, clothing, etc., to place notified.	Fifty rupees.
133	...	Infected persons carrying on occupation.	Do.
134	(1)	Travelling of infected person in public conveyance without taking proper precautions against spread of disease.	Do.
134	(2)	Entry of infected person into public conveyance without notifying fact of infection.	Do.
134	(3)	Carrying infected person in public conveyance.	Do.
135	...	Failure to close place of public entertainment.	Two hundred rupees.
136	...	Sending infected child to school ...	Fifty rupees.
138	...	Failure to give information of small-pox.	Do.
139	(2)	Leaving local area within forty days of inoculation for small-pox without certificate.	One hundred rupees.
140	(1)	Failure to register any place for the disposal of the dead.	Do.
141	(1)	Opening, etc., or using any place for the disposal of the dead without a licence.	Do.
144	...	Burying, burning, etc., corpse within 100 yards of dwelling place or source of drinking water-supply.	Do.
145	...	Failure to give information of burials or burnings in a burial or burning ground.	Twenty rupees.
146	(3)	Burying, burning or otherwise disposing of a corpse in a prohibited place.	One hundred rupees.

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SCHEDULE VIII—*contd.*

ORDINARY PENALTIES—*contd.*

(*See section* 207.)

Section. (1)	Sub-section or clause. (2)	Subject. (3)	Fine which may be imposed. (4)
147	(1)	Failure to obey requisition to fence off, take down, secure or repair dangerous structure.	Five hundred rupees.
148	(1)	Failure to obey requisition to secure, lop or cut down dangerous trees.	Fifty rupees.
149	...	Failure to obey requisition to fence building or land or trim, prune or cut hedges and trees or lower an enclosing wall.	Do.
150	(1)	Failure to obey requisition to fill in, etc., tank or other place dangerous to public health or safety.	Do.
151	(1)	Quarrying near a public road, etc., without a licence.	Do.
151	(2)	Failure to stop dangerous quarrying ...	One hundred rupees.
153	(1)	Failure to obey requisition to clear or cleanse, etc., building or land in filthy state or overgrown with noxious vegetation.	Fifty rupees.
156	(2)	Failure to obey requisition to limewash a building.	Do.
157	...	Unlawful building of wall or erecting of fence, etc., in or over any public road.	One hundred rupees.
158	...	Allowing doors, ground-floor windows, etc., to open outwards without licence or contrary to notice.	Twenty rupees.
159	(1)	Failure to remove or alter encroachment.	Two hundred rupees.
161	(1)	Unlawful construction of building over a drain or on ground levelled, etc., by rubbish.	Do.

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SCHEDULE VIII—*contd.*

ORDINARY PENALTIES—*contd.*

(*See section* 207.)

Section. (1)	Sub-section or clause. (2)	Subject. (3)	Fine which may be imposed. (4)
161	(2)	Failure to obey requisition to demolish a building constructed without permission or contrary to the terms of permission.	Two hundred rupees.
162	...	Failure to obey requisition to clear prickly-pear, wattle, lantana, etc., from land adjoining public road, etc.	Fifty rupees.
163	(1)	Unlawful making of hole or placing obstruction in public road.	Do.
163	(2)	Failure to fence, enclose, etc., hole or obstruction.	Do.
164	(2)	Failure to remove any building, etc., on land vested in local board	Two hundred rupees.
166	(1)	Playing a motor vehicle for hire, etc., without a licence.	Do.
169	(1)	Sale or exposure for sale in public market of animal or article without permission.	Twenty rupees.
170	...	Opening or keeping open a new private market.	Five hundred rupees.
171	...	Keeping open a private market without licence or contrary to licence.	Do.
172	(1)	Levy of fees in a private market without a certificate.	One hundred rupees.
175	..	Sale or exposure for sale of animal or article in unlicensed private market.	Twenty rupees.
176	...	Failure to obey direction to construct approaches, etc., for a private market or to roof, etc.	One hundred rupees.
177	(2)	Keeping open a private market after suspension or refusal of licence for default to carry out works.	Fifty rupees.

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SCHEDULE VIII—*contd.*

ORDINARY PENALTIES—*contd.*

(*See section* 207.)

Section. (1)	Sub-section or clause. (2)	Subject. (3)	Fine which may be imposed. (4)
178	...	Nuisances in private markets ...	Twenty rupees.
183	...	Sale, etc., of articles in public roads, etc., after prohibition or without licence or contrary to regulations.	Ten rupees.
185	...	Using any public place or roadside as a landing or halting place, etc., within prohibited distance.	Fifty rupees.
186	...	Opening or keeping open a new private cart-stand.	Two hundred rupees.
187	(1)	Keeping open a private cart-stand without a licence.	Do.
190	(*a*)	Slaughtering or cutting up or skinning, etc. cattle, etc., outside a public slaughter-house.	Do.
190	(*b*)	Slaughtering, etc., any cattle, etc., without a licence.	Twenty rupees for every animal.
193	...	Using a place for an offensive or dangerous trade without a licence.	One hundred rupees.
194	...	Unlawful erection of factory, workshop, etc.	One thousand rupees.
195	...	Disobedience of order regarding abatement of nuisances, etc.	One hundred rupees.
212	(8)	Failure to produce licence on request...	Five rupees.
229	...	Obstructing or molesting a local board, etc.	Fifty rupees.
230	...	Removal of notice exhibited by or under orders of a local board.	Do
231	...	Failure to obey an order to furnish statement, etc.	Do.
232	...	Failure to obey summons ...	Do.

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SCHEDULE IX.

PENALTIES FOR CONTINUING BREACHES.

(*See section* 207.)

Section. (1)	Sub-section or clause (2)	Subject. (3)	Daily fine which may be imposed. (4)
122	...	Failure to obey requisition to cleanse any stream, etc., close a well, tank or reservoir, or enclose or fence the same	Ten rupees.
123	(1)	Failure to obey requisition to fence, repair, fill up etc., tank, well, etc.	Do.
124	(2)	Disobeying notice prohibiting use of water to which public have access ...	Do.
125	(e)	Allowing water from a sink, sewer, etc., into a place set apart for drinking, bathing or washing clothes.	Do.
129	...	Allowing filth to flow in public roads, etc.	Do.
131	(2)	Failure to obey requisition to cleanse or disinfect premises or articles.	Do.
133	...	Infected person carrying on occupation.	Do.
135	...	Failure to colse place of public entertainment.	One hundred rupees.
141	(1)	Using any place for the disposal of the dead without a licence.	Twenty rupees for every occasion.
147	(1)	Failure to obey requisition to fence off, take down, secure or repair dangerous structure.	Fifty rupees.
148	(1)	Failure to obey requisition to secure, lop or cut down dangerous trees.	Ten rupees.
149	...	Failure to obey requisition to fence building or land or trim, prune or cut hedges and trees or lower an enclosing wall.	Do.

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SCHEDULE IX—*contd.*

PENALTIES FOR CONTINUING BREACHES—*contd.*

(*See section* 207.)

Section. (1)	Sub-section or clause. (2)	Subject. (3)	Daily fine which may be imposed. (4)
150	(1)	Failure to obey requisition to fill in, etc., tank or other place dangerous to public health or safety.	Ten rupees.
151	(1)	Quarrying near a public road without a licence.	Do.
151	(2)	Failure to stop dangerous quarrying ...	Do.
153	(1)	Failure to obey requisition to clear or cleanse, etc., building or land in filthy state or overgrown with noxious vegetation.	Do.
153	(2)	Failure to obey requisition to limewash a building.	Do.
157	...	Unlawful building of wall or erecting of fence, etc., in or over any public road.	Twenty rupees.
158	...	Allowing doors, ground-floor windows, etc., to open outwards without license or contrary to notice.	Ten rupees.
159	(1)	Failure to remove or alter encroachment.	Do.
161	(1)	Unlawful construction of building over a drain or on ground levelled, etc., by rubbish.	Fifty rupees.
161	(2)	Failure to obey requisition to demolish a building constructed without permission or contrary to the terms of permission.	Do.
162	...	Failure to obey requisition to clear pricklypear, wattle, lantana, etc., from land adjoining public road, etc.	Ten rupees.
163	(1)	Unlawful making of hole or placing obstruction in public road.	Do.

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SCHEDULE IX—*contd.*

PENALTIES FOR CONTINUING BREACHES—*contd.*

(*See section* 207.)

Section. (1)	Sub-section or clause. (2)	Subject. (3)	Daily fine which may be imposed. (4)
164	(2)	Failue to remove any building, etc., on land vested in local board.	Fifty rupees.
166	(1)	Plying a motor vehicle for hire without a licence.	Do.
169	(1)	Sale or exposure for sale in public market of animal or article without permission.	Ten rupees.
171	...	Keeping open a private market without licence or contrary to licence.	One hundred rupees.
172	(1)	Levy of fees in a private market without a certificate.	Fifty rupees.
175	...	Sale or exposure for sale of animal or article in unlicensed private market.	Ten rupees.
176	...	Failure to obey direction to construct approaches, etc., for a private market, or to roof, etc.	Do.
177	(2)	Keeping open a private market after suspension or refusal of licence for default to carry out works.	Twenty rupees.
178	...	Nuisances in private markets ...	Ten rupees.
187	(1)	Keeping open a private cart-stand without a licence.	Twenty rupees.
193	...	Using a place for an offensive or dangerous trade without a licence.	Do.
194	...	Unlawful erection of factory, workshop, etc.	One hundred rupees.
195	...	Disobedience of order regarding abatement of nuisances.	Fifty rupees.

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SCHEDULE X.

TRANSITORY PROVISIONS.

(*See section* 238.)

1. In these rules, the expression 'the old Act' means the Madras Local Boards Act, 1884.

Districts, Taluks and Unions.

2. Every local area which at the commencement of this Act is a district or taluk under the old Act shall be deemed to have been declared to be a district or taluk, as the case may be, under this Act.

3. Every electoral circle constituted under the rules framed under the old Act for election of taluk board members and in force at the commencement of this Act shall be deemed to have been constituted as an electoral circle under this Act.

4. (1) Notwithstanding anything contained in section 4, the Local Government may, before the commencement of this Act, declare that any union constituted under the old Act shall, from the commencement of this Act, be deemed to be a union under this Act.

(2) Unions under the old Act which are not so declared under sub-rule (1) shall cease to be unions and the panchayats having jurisdiction over them shall be dissolved from such dates as may be fixed by the Local Government; and, in the absence of any direction to the contrary, at the district board shall pass such orders as it deems fit as to the disposal of the property belonging to the panchayets concerned.

The Nilgiris and Koraput District Boards.

5. (1) The president and members of the Nilgiris and Koraput district boards holding office at the commence-

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ment of this Act shall be deemed, notwithstanding the provisions of Chapter III, to have been appointed president and members of their respective district boards under this Act; and shall exercise all the powers and be subject to all the duties of the president and members respectively, under this Act.

(2) They shall hold office for such term not exceeding one year as may be fixed by the Local Government.

* Provided that for reasons of a special character the Local Government may by notification extend the term allowable under this sub-rule by a period not exceeding six months.

* (3) Any vacancy in the office of president, or member of the Nilgiri District Board whether existing at the commencement of this act or arising subsequently but before the expiry of the term fixed under sub-rule (2) shall be filled up by the Local Government by appointment.

* Provided that any person so appointed shall hold office only up to the end of the term fixed under sub-rule (2).

(4) Subject, in the case of the Koraput district board, to the provisions of any notification issued by the Local Government under the second proviso to sub-section (2) of section 237, the Local Government shall determine what, on the date of expiry of the term fixed under sub-rule (2), shall be

(*a*) the total number of members of each of these district boards, and

(*b*) the number or proportion of such members to be elected; and shall make appointments and cause arrangements for election to be made under this Act, so that the newly-appointed or elected president and members may assume office on the date of expiry of the term fixed under sub-rule (2).

* Added by G. O. No. 875 L. & M. See *Fort St. George Gazette* Part I.-A., page 480.

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District Boards other than Koraput and The Nilgiris.

6. Rules 7 and 8 shall govern the reconstitution of district boards other than the Koraput and Nilgiris district boards.

7. The Local Government shall, subject to the provisions of sections 7 and 9, notify what at the commencement of this Act shall be

(*a*) the total number of members of each district board ;

(*b*) the number or proportion of such members to be elected ; and

(*c*) the number of elected members to be returned by each of the taluk boards in the district.

8. (1) The president and members of a district board who, at the commencement of this Act, are holding office under the old Act, shall, subject to the provisions of sub-rules (2) to (4), be deemed to have been appointed or elected, as the case may be, president and members respectively of the district board under this Act.

(2) On the coming into force of this Act, the following persons holding office as members of a district board shall vacate such office:—

(*a*) district collectors who are not also presidents of district boards ;

(*b*) revenue divisional officers who are not also presidents of taluk boards ;

(*c*) appointed members ;

(*d*) elected members who are salaried officers under Government other than village headmen:

Provided that any elected or appointed member who is also vice-president shall, notwithstanding the provisions of section 12, continue in office both as member and as vice-president until the expiry of his term under the old Act,

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unless at an earlier date he ceases to be a member under this Act.

(3) The term of office of

(*a*) the other elected members and

(*b*) the president,

holding office at the commencement of this Act, shall expire on the date on which it would have expired under the old Act, unless at an earlier date they cease to be members or president under the provisions of this Act :

Provided that the term of office of the president who is also district collector shall, for the purposes of this sub-rule, be deemed to have commenced on the date on which, prior to this Act, he last assumed office as such president and to extend for a period of three years from such date, unless sooner terminated under the provisions of this Act.

(4) Within six months from the commencement of this Act, the Local Government shall make such appointments, and the president of the district board shall cause such arrangements for election to be made, under this Act as are necessary, after making allowance for those who under this Act are ex-officio members of the district board, for filling up the vacancies resulting from the operation of sub-rule (2) and for bringing up the total number of members and the number of elected members to the figures or proportions, as the case may be, notified under rule 7.

Taluk Boards.

9. The Local Government shall fix, by notification, a date, not being later than one year from the commencement of this Act, on which the first reconstituted taluk board in any taluk shall come into existence and the members elected or appointed under this Act for the first time shall assume office:

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Provided that, for reasons of a special cha*e Nilgiris.* Local Government may by notification extend allowable under this rule by a period not exceed stitution of months. is district

10. (1) The term of office of the president of a board holding office at the commencement of this Act shall pro- extend until a new president elected or appointed under rule 12 (3) assumes office.

(2) The term of office of the other members of a taluk board holding office at the commencement of this Act shall expire on the date fixed in the notification under rule 9.

(3) Such president and members shall during the period specified in sub-rules (1) and (2) have all the powers and be subject to all the duties of the president and members respectively of a taluk board under this Act.

11. * Any vacancy in the office of president or member of a taluk board whether existing at the commencement of this Act or arising subsequently but in the case of presidents before the date on which a new president elected or appointed under rule 12 (3) assumes office and in the case of members before the date fixed in the notification under rule 9, shall be filled up in the same manner as it would have been filled up under the old Act.

Provided as follows :—

(i) Where the district board is of opinion that the holding of an election for filling up a vacancy in the office of member of a taluk board is unnecessary or inconvenient, the president of the district board shall appoint a person to such office ; and

(ii) any person elected or appointed under this rule shall hold office only up to the date referred to in clause (*a*) or clause (*b*) as the case may be.

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* Substituted by G. O. No. 875 L. & M. of 1921.

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*Explanation.—The office of a president or member of a taluk board to which no person had at any time prior to the commencement of this Act been appointed or elected shall be deemed to be vacant within the meaning of this rule.

12. (1) Within six months from the commencement of this Act,

(*a*) every district board shall determine and notify, under sub-section (4) of section 10, the total and elective strengths of every taluk board within its jurisdiction, and

(*b*) every taluk board shall determine under section 48 and notify under section 50 the number of members which each of the electoral circles in the taluk may return.

(2) The president of the district board shall, in respect of the taluk boards in his jurisdiction, make appointments, and cause arrangements to be made for election, of members, so that the newly appointed and elected members may come into office on the date notified under rule 9.

(3) On or as soon as may be after such date, a meeting shall be held on a day and at a time fixed by the president of the district board for the election in the prescribed manner of the president of the reconstituted taluk board and of the representatives of such taluk board on the district board :

Provided that, in cases where under sub-section (2) of section 12 the Local Government have directed otherwise the appointment of a president shall be so made as to permit of his assuming office within a fortnight of the date fixed in the notification under rule 9.

Union Boards.

13. In respect of any area declared under rule 4 (1) to be a union under this Act, the chairman and members of the union panchayat holding office under the old Act at the time of commencement of this Act shall

* Added by G. O. No. 875 L. & M. of 1921.

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continue in office until such date—not being later than one year from the commencement of this Act—as the Local Government may fix by notification for the constitution of the first union board under this Act; and shall during such period have all the powers and be subject to all the duties of the president and members respectively of a union board under this Act.

14. Any vacancy in the office of president or member of a union board *which exists at the commencement of this Act which occurs before the date fixed in the notification of the Local Government under rule 13 shall be filled up by the president of the taluk board by appointment, provided that the persons appointed shall hold office only up to the date aforementioned.

† *Explanation* :—The office of president or member of a union board to which no person at any time prior to the commencement of this Act been appointed or elected shall be deemed to be vacant within the meaning of this rule.

15. (1) The taluk board shall within six months of the commencement of this Act determine and notify under sub-section (4) of section 10 the total and elective strengths of every union board within its jurisdiction.

(2) The president of the taluk board shall make appointments, and cause arrangements to be made for election, of members of union boards so that the newly appointed and elected members shall come into office on the date notified by the Local Government under rule 13.

(3) On or as soon as may be after such date, a meeting shall be held, on a day and at a time fixed by the president of the taluk board, for the election in the prescribed manner of the president of the union board.

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* Added by G. O. No. 875 L. & M. of 1921. See *Fort St. George Gazette*, Part I—page 480, No. 375.

† Added by G. O. No. 875 M. & L. of 1921, *Fort St. George Gazette*, Part I-A., dated 6-9-1921, page 305.

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The Madras Village Panchayat Act, 1920.

MADRAS ACT NO. XV OF 1920.

PASSED BY THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

[*Received the assent of the Governor on the 20th October 1920 and that of the Governor-General on the 19th December 1920; the assent of the Governor-General was first published in the "Fort St. George Gazette" of the 4th January* 1921.]

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SCHEDULE A.

Callings, trades and professions.
Authorization of Registrar-General.

The Madras Village Panchayat Act, 1920.

Preamble.

WHEREAS it is expedient to make proper provision for the administration of village affairs by the villagers themselves and thereby develop the system of self-government in the rural areas of the Presidency of Madras, and whereas the previous sanction of the Governor-General has been obtained under section 79 of the Government of India Act, 1915, to the passing of this Act : It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title.

1. This Act may be called the Madras Village Panchayat Act, 1920.

2. It extends to the whole of the Madras Presidency except the City of Madras, and except the municipalities

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Local extent. and the unions to which the Madras District Municipalities Act, 1920, and the Madras Local Boards Act, 1920, respectively apply.

Definitions. 3. In this Act, unless there is something repugnant in the subject or context—

(1) 'building' includes a house, shop, warehouse, workshop, hut and shed ;

(2) 'forest' includes unreserved land at the disposal of Government and forest reserved under the Madras Forest Act, 1882 ;

(3) 'panchayat' means the body of persons constituted under this Act for carrying out all or any of the purposes of this Act ;

(4) 'panchayatdar' means a member of a panchayat ;

(5) 'prescribed' means prescribed by rules made under this Act ;

(6) 'revenue village' means any local area which is recognized as a village in the revenue accounts ; and

(7) 'village' means any area declared by the Local Government to be a village for the purposes of this Act.

CHAPTER II.

CONSTITUTION OF PANCHAYATS.

Creation and abolition of panchayats. 4. (1) The Local Government may,

(*a*) by notification in the manner prescribed, direct the constitution, for any village, of a panchayat or panchayats for carrying out all or any of the purposes of this Act, and

(*b*) at any time in like manner modify or cancel such notification.

(2) The provisions of this Act shall come into force in, or cease to apply to, any village or part thereof, as the

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case may be, on such date as may be specified in the notification published under sub-section (1 .

Numerical strength and constitution of panchayats.

5. (1) A panchayat shall consist of such number of members as may be fixed by the Local Government, such number to be not more than fifteen and not less than seven.

(2) Where a panchayat is constituted for more than one revenue village, the Local Government shall determine the number of members to be allotted to each revenue village.

(3) The members shall be elected in the prescribed manner.

Qualifications of voters

6. (1) Every male person who is a resident of the village and has completed his twenty-fifth year shall be entitled to vote at an election of panchayatdars.

(2) Any dispute as to the age or residence of a person for the purpose of sub-section (1) shall be decided in the manner prescribed.

Qualifications of candidates.

7. Every person who is entitled to vote at an election of panchayatdaras shall be qualified to be elected as a panchayadar.

President of panchayat to be elected.

8. Every panchayat shall elect one of its members to be its president.

Temporary delegation of powers of president to panchayatdar.

9. The president may, during his temporary absence or incapacity, delegate by an order in writing any of his powers or duties to a panchayatdar :

Provided that he shall not delegate any powers or duties which the panchayat expressly forbids him to delegate.

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Term of office of panchayatdar and president.

10. (1) The term of office of a panchayatdar shall be three years from the date of his election.

(2) A president shall be deemed to have vacated his office on the expiry of his term as panchayatdar or on his otherwise ceasing to be a panchayatdar.

Power to remove panchayatdar or president.

11. The Local Government may remove any panchayatdar or president from his office—

(*a*) who is sentenced by a criminal court to transportation or imprisonment for a period of more than one month, such sentence not having been reversed or the offence pardoned ; or

(*b*) who refuses to act or becomes incapable of acting ; or

(*c*) who applies to be adjudicated, or is adjudicated, a bankrupt or insolvent ; or

(*d*) who has been ordered to find security for good behaviour under the Code of Criminal Procedure, 1898; or

(*e*) who has been guilty of misconduct in the discharge of his duties.

Resignation of office and filling of vacancies.

12. (1) A panchayatdar or president may resign his office by giving notice to the panchayat.

(2) When there is a vacancy in the office of panchayatdar or president, a new panchayatdar or president shall be elected in accordance with the foregoing provisions.

Act of Panchayat not to be invalidated by vacancy or irregularity.

13. No act of a panchayat shall be deemed invalid by reason only that the number of panchayatdars at the time of the performance of such act was less than the sanctioned strength or of any irregularity in the election of any panchayatdar or president.

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Incorporation of panchayats.

14. Every panchayat shall be a body corporate by such name as the Local Government may determine and shall have perpetual succession and a common seal, and shall by the said name sue and be sued. Subject to any rules made by the Local Government in this behalf, it shall also have power to acquire, hold or transfer property, movable and immovable, to enter into contracts and to do all other things necessary for the purposes of this Act.

CHAPTER III.

FUNCTIONS AND POWERS.

Functions of panchayats.

15. Subject to such rules as the Local Government may make, a panchayat may exercise the powers and perform the duties specified below :—

(i) construction and maintenance of village roads, culverts, bridges and buildings ;

(ii) lighting of streets and public places ;

(iii) construction of drains and disposal of drainage water and sullage ;

(iv) cleansing of streets, removal of rubbish heaps, jungle growth and prickly pear, filling in of disused wells, insanitary ponds, pools, ditches, pits or hollows and other improvements of the sanitary condition of the village.

(v) provisions of public latrines and arrangements to cleanse latrines whether public or private ;

(vi) opening and maintenance of burning ghauts and burial-grounds ;

(vii) sinking and repairing of wells, excavation, repair and maintenance of ponds or tanks for supply of water for drinking, washing and bathing purposes, and construction of bathing ghauts ;

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(viii) control of cattle-stands, threshing floors, topes and other communal porambokes ;

(ix) control of chavadis, chatrams, rest-houses, and other property belonging to the villagers in common ;

(x) extension of village-sites and regulation of building ;

(xi) enforcement of vaccination ;

(xii) registration of births and deaths ;

(xiii) opening and maintenance of village libraries ;

(xiv) control of pounds ;

(xv) village protection ; and

(xvi) other measures of public utility calculated to promote the safety, health, comfort or convenience of the villagers.

Functions which a local board may authorize panchayat to exercise.

16. The district or taluk board within whose jurisdiction a panchayat has been constituted may at any time, with the consent of the panchayat and subject to such conditions as may be agreed upon, authorize such panchayat to exercise any of the following functions which such district or taluk board may itself exercise under the Madras Local Boards Act, 1920 ; and it shall thereupon be lawful for such panchayat to exercise such function :—

(i) construction and control of markets, slaughter-houses and cart-stands ;

(ii) sanitary arrangements for public festivals ;

(iii) control of fairs ;

(iv) control of fisheries ;

(v) planting and preservation of trees on roads ;

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(vi) establishment and maintenance of elementary schools and other matters connected with elementary education ;

(vii) provision of medical relief.

Transfer of village forests to panchayat.

17. The Local Government may, subject to such conditions and the payment of such contribution, if any, by the panchayat as they may prescribe, transfer to any panchayat the management, protection and maintenance of village forests, whether reserved for fuel and fodder or for other purposes.

Transfer of functions in respect of irrigation works.

18. The Local Government may, subject to such conditions as they may prescribe, transfer to any panchayat the protection and maintenance of any village irrigation work, the management of turns of irrigation, the enforcement of kudimaramat or the regulation of the distribution of water from any irrigation work to the fields depending on it.

Institutions or works may be transferred to panchayat.

19. Subject to such rules as may be made by the Local Government, a district board or taluk board or collector or any private person or body of persons may, with the consent of a panchayat, make over to such panchayat, subject to such conditions as may be agreed upon, the management of any institution or the execution or maintenance of any work or the performance of any duty within the area over which the panchayat has control.

Governments power to add to functions of panchayat.

20. The Local Government may, subject to such conditions as they may prescribe, authorize any panchayat, by a general or special order, to exercise any functions or perform any duties other than those specified in sections 15, 16, 17, 18 and 19.

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Appointment of committees.

21. (1) A panchayat may appoint from among its members committees with delegated power to dispose of matters relating to any particular branch of the administration which are reserved by this Act or the rules made under it for the decision of the panchayat; or may appoint individual panchayatdars or committees of panchayatdars to inquire into and report on any such matters.

(2) It shall be lawful for the panchayat from time to time by a resolution supported by not less than one-half of its sanctioned strength to appoint as members of any committee, for such term as the panchayat may specify, any persons who are not panchayatdars but who may, in the opinion of such panchayat, possess special qualifications for serving on such committee. All the provisions of this Act relating to the duties, powers and liabilities of panchayatdars shall be applicable, so far as may be, to such persons.

Joint committees.

22. (1) Panchayats or panchayats and other local authorities may join

(*a*) in appointing out of their respective bodies a joint committee for any purpose in which they are jointly interested,

(*b*) in delegating to such committee power to frame terms binding on each such authority as to the construction and future maintenance of any joint work and any power which might be exercised by any of such authorities, and

(*c*) in framing and modifying rules fixing the constitution of such committee and the term of office of its members, and regulating the proceedings of such committee relating to the purpose for which the committee is appointed.

(2) If any difference of opinion arises between local authorities acting under this section, it shall be referred to

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the Local Government whose decision thereon shall be final.

Powers of panchayat for carrying out its functions.

23. (1) Subject to such rules as the Local Government may make in this behalf and subject to the provisions of sections 15, 16, 17, 18, 19 and 20, a panchayat shall have power to do all acts necessary for and incidental to the carrying out of the functions entrusted to it and, in particular,

(*a*) in respect of the matters specified in section 15, clauses (i) to (iv), a panchayat shall have control of all roads, culverts, bridges, drains, drainage works and water-ways, other than canals or irrigation channels within its jurisdiction, not being private property and not being specially excepted by any order of the Local Government or the district or taluk board, and may do all things necessary for the maintenance and repair thereof, and may

(i) lay out and make new roads,

(ii) construct new bridges or culverts,

(iii) widen, open, enlarge or otherwise improve any road or bridge,

(iv) construct drains and drainage works,

(v) deepen or otherwise improve water-ways, and

(vi) provide for the lighting of any road or public place within its area :

(*b*) to improve the sanitary condition of the village or a part of it, a panchayat shall have power

(i) to require by notice the owner or occupier of any building to construct private drains therefor or alter or remove the private drains thereof within a reasonable period,

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(ii) to require, by notice giving a reasonable period the owner or occupier of any land or building which contains or is attached to any well, pool, ditch, pit, pond, tank or any place containing or used for the collection of any drainage, filth or stagnant water, which is injurious to health or offensive to the neighbourhood or is otherwise a source of nuisance, to cause the same to be filled up, cleansed, or deepened, or to cause the water to be removed therefrom or drained off, or to take such other action therewith as may be deemed by the panchayat necessary to remove the nuisance,

(iii) to require, by notice giving a reasonable period, the owner or occupier of any land overgrown with vegetation, undergrowth, prickly-pear or scrub-jungle which is in any manner injurious to health or dangerous to the public or offensive to the neighbourhood, to cause it to be cleared of the vegetation, undergrowth, prickly-pear or scrub-jungle,

(iv) to require by notice the owner or occupier of any land or building which needs to be cleansed to cause the same to be cleansed or lime-washed within a reasonable period, and

(v) to prohibit digging for gravel, earth or sand, or quarrying stone, except on a licence granted by the panchayat:

(*c*) in respect of the matters specified in section 15, clause (vii), a panchayat may provide the village with a supply of water, proper and sufficient for public and private purposes, and for such purposes shall have power

(i) to construct, repair and maintain tanks or wells and clear out streams or water-courses,

(ii) to purchase or acquire by lease or gift any tank, well, stream or watercourse and, with the consent of the owner, cleanse or repair it or provide facilities for obtaining water therefrom,

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(iii) to prohibit, during epidemics, the use of any water-source for drinking or culinary purposes, or for the washing of clothes,

(iv) to notify the setting apart of any public water-source for drinking or culinary purposes, and likewise to prohibit all bathing, washing of clothes and animals or other acts likely to pollute the source so set apart :

Provided that nothing shall be done under this clause which may affect a canal or channel used for irrigation without the prior consent of the authority controlling such canal or channel.

(2) Any person who disobeys an order issued under sub-clause (iii) or (iv) of clause (*c*) of sub-section (1) shall, on conviction by a magistrate, be punished with fine which may extend to twenty-five rupees.

(3) If any work required by notice under sub-clauses (i) to (iv) of clause (*b*) of sub-section (1) is not executed within the period specified in the notice, the panchayat may itself cause such work to be carried out and the cost of such work or part thereof may be recovered from the owner or occupier referred to in the said sub-clauses, as if it were an arrear of land revenue.

Power of entry.

24. Any member, officer or servant of a panchayat may enter into or upon any building or land, with or without assistants or workmen, in order to make any inspection or execute any work for the purposes of, or in pursuance of, section 23 :

provided that

(*a*) no such entry shall be made between sunset and sunrise ;

(*b*) unless the entry be with the consent of its occupier, no dwelling house shall be so entered without giving reasonable previous notice signed by the president

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or by a person duly authorized by him in this behalf of the intention to make such entry ; and

(*c*) due regard shall be had in making such entry to the social and religious usages of the occupants of the premises entered.

Panchayat to frame its by-laws and appoint its staff.

25. Subject to such rules as the Local Government may make in this behalf, a panchayat may,

(*a*) frame by-laws for the conduct of its business and generally for carrying out the purposes of this Act, and

(*b*) appoint such staff of officers and servants as it may consider necessary and fix the salaries or other remuneration to be paid to such staff.

CHAPTER IV.

PANCHAYAT FUND.

Taxes and fees which a panchayat may levy.

26. (1) Subject to the approval of the Local Government a panchayat may levy all or any of the following taxes and fees :—

(*a*) a yearly tax on the capital value of buildings situated in the village ;

(*b*) a yearly tax on callings, trades and professions exercised in the village such as those specified in schedule A;

(*c*) fees for the occupation of cattle-stands, threshing floors, village-sites and other similar communal porambokes or public places or parts thereof ;

(*d*) fees for the use of cart-stands, markets, market-sites and slaughter-houses under the control of the panchayat ;

(*e*) fees for the occupation of choultries, chatrams, travellers' resthouses and other similar public buildings under the control of the panchayat, for the cleansing of

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private latrines and for licences granted for quarrying or excavation under section 23;

(*f*) fees for the issue of permits for grazing, or the removal of fuel or other forest produce.

(2) In addition to or in lieu of any of the foregoing taxes and fees, a panchayat may submit proposals for any other tax or fee which it may find to be convenient and suitable to the village community for the approval of the Local Government who may accept the same and sanction its levy in the village.

(3) All taxes and fees leviable under this section shall be levied in accordance with such rules as may be prescribed.

Tax or fee not to be levied without resolution of panchayat.

27. No tax or fee shall be levied under section 26 unless the levy thereof is sanctioned by a resolution of the panchayat supported by not less than one-half of its sanctioned strength at a meeting specially convened for the purpose.

Notification of levy of taxes and fees.

28. When the panchayat shall have sanctioned, with the approval of the Local Government, the levy of any tax or fee, such panchayat shall at once notify, in the prescribed manner in the villages in which the tax or fee is to be levied, the rate at which and the date from which such tax or fee is to be levied.

Assessment of taxes and fees.

29. In making assessments to any of the taxes or fees referred to in section 26, the panchayat shall assess the same at the rates or amounts and from the dates specified in the notification under section 28.

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Application for revision of assessment.

30. Any person dissatisfied with the assessment under section 29 may, within such time as may be prescribed, apply to the panchayat, either orally or in writing, for a revision of the assessment, and the panchayat may amend or confirm the same.

Collection of taxes and fees.

31. (1) The amounts of taxes and fees shall be paid in such manner as may be prescribed, and, in case of default of such payment, shall be recovered by the village headman by distraint and sale, in the manner prescribed, of the movable property of the defaulter, together with a sum equal to a fifth of the amount of such arrear, by way of penalty.

(2) The panchayat may farm out the collection of the fees referred to in clauses (*c*), (*d*) and (*f*) of sub-section (1) of section 26 for any period not exceeding three years at a time on such conditions as it thinks fit.

Panchayat fund and its application.

32. (1) All sums realized under section 31, all sums realized as penalties, fines, fees or costs under this Act, and all other receipts of the panchayat including any donation from a private person or body of persons, and any contribution from a taluk board, district board or the Government shall be paid into a fund to be called the 'Panchayat fund,' the accounts of which shall be kept in the manner prescribed.

(2) The expenses incurred by the panchayat in carrying out the purposes of this Act shall be paid out of the panchayat fund :

Provided that all sums made over to or realized by a panchayat for any specific purpose shall be applied solely to that purpose.

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CHAPTER V.

CONTROL.

Suspension or cancellation of panchayat proceedings.

33. The Local Government may, by order in writing, suspend the execution of any resolution of a panchayat, or of any order or notice issued by a panchayat or its president, or cancel such resolution, order or notice, and may prohibit the doing of any act which is about to be done or is being done in pursuance or under colour of this Act, if, in their opinion, such resolution, order, notice or act is manifestly perverse or ultra vires of the panchayat, or the execution of such resolution, order, notice or act is likely to cause obstruction, injury or annoyance to any person lawfully employed or danger to human life, health or safety, or is likely to lead to a riot or an affray.

Inspection of panchayat records, works or property.

34. A panchayat shall at all times permit any officer or other person whom the Local Government may empower in this behalf to have access to all its books, proceedings and records and to enter on and inspect any immovable property occupied by, or any work in progress under the orders of, or any institution controlled by, a panchayat.

Power of Government to dissolve panchayat.

35. If the Local Government are of opinion that a panchayat persistently makes default in the performance of the duties imposed upon it by or under this or any other Act, or abuses its powers, they may, after giving the panchayat sufficient opportunity to show cause to the contrary, by an order in writing specifying their reasons for so doing, dissolve the panchayat.

Consequences of dissolution.

36. On the dissolution of a panchayat under section 35, all members of the panchayat shall, as from the date of publication of the order, vacate their offices as such members and the Local Government shall pass such orders as they

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deem equitable and just in regard to the funds and other property of the panchayat and such orders shall be final.

Appointment of Registrar, his duties and delegation of Government's powers to him.

37. (1) The Local Government may appoint a person to be Registrar of Panchayats for the area to which this Act extends, or for any portion of it, and may assign to him from time to time such salary and establishment as they think fit.

(2) The cost of such officer and his establishment shall be paid out of the revenues of the Local Government.

(3) The Registrar so appointed shall attend to the constitution, and superintend the administration, of panchayats within his jurisdiction ; and shall, when so authorized by the Local Government by notification, exercise all or any of the powers vested in them by this Act, except the power to make rules under section 44.

Delegation of the powers of Government to others.

38. The Local Government may, either by name or by virtue of office, authorize by notification any collector, district forest officer, district board president, taluk board president or any other person, whether a salaried officer of the Government or not, to exercise in any local area, in regard to any panchayat or any class of panchayats or all panchayats in that area, all or any of the powers of the Local Government which a Registrar may be authorized to exercise under sub-section (3) of section 37.

Withdrawal or modification of powers once delegated.

39. The Local Government may by notification cancel or modify any authority that they may have conferred on any person under sub-section (3) of section 37 or under section 38.

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CHAPER VI.

SUITS, PROSECUTIONS, RULES, ETC.

Liability of members for loss, waste or misapplication of property.

40. (1) If, after giving the panchayatdar concerned a sufficient opportunity for showing cause to the contrary, the Local Government are satisfied that the loss, waste or misapplication of any money or other property owned by, or vested in, a panchayat is a direct consequence of misconduct or gross neglect on his part, they may, by order in writing, direct such panchayatdar to pay to the panchayat, before a date fixed, the amount required to reimburse it for such loss, waste or misapplication.

(2) If the amount is not so paid, the collector shall recover it as an arrear of land revenue and credit it to the panchayat fund.

(3) The decision of the Local Government shall be final as to the liability of a panchayatdar under sub-section (1) and as to the amount to be recovered from him.

Institution of suits against panchayat or its member, officer, servant or agent.

41. (*a*) No suit or other legal proceeding shall lie against any member, officer, servant or agent of a panchayat acting under its direction, in respect of anything done in good faith under this Act or any rule or by-law made hereunder.

(*b*) No suit or other legal proceeding shall be brought against any panchayat, or any member, officer, servant or agent thereof acting under its direction, for anything done under this Act, until the expiration of three months next after notice in writing has been left or delivered at the office of the panchayat, and also at the residence of the person against whom the suit is intended to be brought, if such person is a member, officer, servant or agent acting under the direction of the panchayat. The

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notice shall state the cause of action, the nature of the relief sought, the amount of compensation claimed and the name and place of abode of the person who intends to bring the suit; and unless such notice be proved, the court shall find for the defendant.

(*c*) Every such action shall be commenced within six months after the accrual of the cause of action and not afterwards.

(*d*) If any panchayat or person to whom a notice under clause (*b*) is given shall, before a suit is brought, tender sufficient amends to the plaintiff and pay the amount so tendered into court, such plaintiff shall not recover more than the amount so tendered. The plaintiffs shall also pay all costs incurred by the defendant after such tender.

Punishment for obstructing panchayat or its agents.

42. Whoever obstructs or molests the panchayat or any member thereof, or any person employed by it or him, or any person with whom it or he has contracted in the performance of its or his duty, under the provisions of this Act, or prevents or tries to prevent any person from doing anything which he is empowered or required to do by virtue of this Act, or removes any mark set up for the purpose of indicating any level or direction incidental to the carrying out of any work authorized by this Act, or removes, destroys, defaces or otherwise obliterates any notice put up or exhibited by the panchayat or under its authority, shall be liable on conviction by a magistrate to a fine not exceeding Rs. 50.

Suit for recovery of dues.

43. (1) Nothing herein contained shall preclude the institution by the panchayat of a suit for any amount due under this Act.

Assessments, etc., not to be impeached.

(2) No assessment or demand made, and no charge imposed, under the authority of this Act, shall be impeached or affected by reason of any clerical error or of any mistake in respect of

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the name, residence or occupation of any person, the description of any property or thing, or the amount assessed, demanded or charged, provided that the provisions of this Act have been in substance and effect complied with. And no proceedings under this Act shall merely for defect in form be quashed or set aside in any court of justice.

(3) No suit shall be brought in any court to recover any sum of money collected under the authority of this Act or to recover damages on account of any assessment or collection of money made under the said authority : provided that the provisions of this Act have been in substance and effect complied with.

Power of Local Government to make rules.

44. (1) The Local Government may make rules to carry out all or any of the purposes of this Act not inconsistent therewith.

(2) In particular, and without prejudice to the generality of the foregoing power, the Local Government shall have power to make rules—

(*a*) with reference to all matters expressly required or allowed by this Act to be prescribed ;

(*b*) for giving intimation of vacancies in the offices of president and panchayatdars, for fixing the time within which elections shall be held for filling such vacancies, and generally for regulating all elections under this Act and determining the authority who shall decide disputes relating to such elections ;

(*c*) regulating the powers of panchayats to acquire, hold and transfer property and to enter into contracts ;

(*d*) as to the powers that may be exercised by the president as the chief executive officer of a panchayat ;

(*e*) regarding the conduct of meetings of panchayats and quorum ;

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(*f*) regarding the appointment of the officers and servants of the panchayat and their salaries ;

(*g*) as to the accounts to be maintained by panchayats, the audit and publication of such accounts, and the arrangements to be made for the lodging and custody of the panchayat fund ;

(*h*) as to the returns, statements and reports to be submitted by panchayats ;

(*i*) as to the preparation and sanction of the estimates of receipts and expenditure of panchayats ;

(*j*) prescribing the manner in which notifications and orders under this Act shall be published ;

(*k*) prescribing instructions for the guidance of the controlling authorities mentioned in sections 37 and 38 of this Act in exercising the powers delegated to them ;

(*l*) prescribing the class of magistrates by whom offences under this Act shall be tried ;

(*m*) as to the settlement of differences or disputes between any two panchayats or between a panchayat and any other local authority in regard to any matters arising for decision under this Act.

(3) The power to make rules under this Act shall be subject to the condition of previous publication.

Form of notices.

45. All notices given or issued under the provisions of this Act shall be in writing.

Publication of by-laws.

46. Every by-law under this Act shall, unless a different method be prescribed under this Act or directed by the panchayat, be written in, or translated into, the chief vernacular of the village and deposited at the office of the panchayat, and a copy shall be posted up in a conspicuous position, at such office and such other places as the panchayat may direct. And a

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public proclamation shall be made throughout the village by beat of drum or otherwise that such copy has been so posted up and that the original is open to inspection at the office of the panchayat.

Notice of prohibitions or setting apart of places.

47. Whenever the panchayat shall have set spart any place for any purpose authorized by this Act or shall have prohibited the doing of anything in any place, the president shall forthwith cause to be put up a notice in the chief vernacular of the village at or near such place. Such notice shall specify the purpose for which such place has been set apart or the act prohibited in such place.

Method of serving document.

48. (1) When any notice or other document is required by this Act, or by any rule, by-law or order made under it, to be served on, or sent to, any person, the service or sending thereof may be effected.

(*a*) by giving or tendering the said document to such person ; or

(*b*) if such person is not found, by leaving such document at his last known place of abode or business, or by giving or tendering the same to some adult member or servant of his family ; or

(*c*) if such person does not reside in the village and his address elsewhere is known to the president, by sending the same to him by post registered ; or

(*d*) if none of the means aforesaid be available, by fixing the same in some conspicuous part of such place of abode or business.

(2) When the person is an owner or occupier of any building or land, it shall not be necessary to name the owner or occupier in the document, and in the case of

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joint owners and ocoupiers it shall be sufficient to serve it on, or send it to, one of such owners or occupiers.

(3) Whenever in any bill, notice or other document served or sent under this Act a period is fixed within which any tax or other sum is to be paid or any work executed, or anything provided, such period shall, in the absence from this Act of any distinct provision to the contrary, be calculated from the date of such service or sending.

SCHEDULE A.

CALLINGS, TRADES AND PROFESSIONS.

[*Section* 26, *sub-section* (1), *clause* (*b*).]

Document writers and stamp vendors.
Law agents.
Priests or purohits.
Kazis.
Archakas.
Exhibitors of puppet shows and expounders of harikatha (tax per performance).
Dancers.
Musicians.
Owners of carts or jutkas plying for hire (tax per cart or jutka)
Keepers of boarding houses or hotels or eating or refreshment houses and shops.
Weavers (tax per loom).
Carpet, cumbli or blanket manufacturers.
Hakims or vaidyans.
Renters of toddy, arrack, ganja, opium and foreign liquor shops.
Dealers in cattle, goats or sheep (tax per head sold).
Grain and cattle brokers.
Professional measurers of grain and other produce.
Carpenters and smiths of all descriptions.
Other village artisans.
Manufacturers of jaggery, sugar, indigo (tax per vat) or dyes.
Manufacturers of bricks or tiles and owners of lime-kilns (tax per kiln).
Oil-mill owners (tax per mill).
Fuel shop-keepers.
Petty commission agents.
Medical practitioners.
Retail shop-keepers.
Retail traders.
Boat-owners (tax per boat).
Wholesale traders or merchants.
Factory owners.
Rice-mill or tannery owners.
Money-lenders.
Contractors.
Owners of oil-mills worked by mechanical power.
Owners of cotton-presses and keepers of depots for bones, hides or skins.

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Authorization of Registrar General.

No. 15.—*Under section 37 (3) of the Madras Village Panchayat Act, 1920, the Local Government are pleased to authorize the Registrar-General of Panchayats to exercise the following powers vested in the Local Government by that Act:—

Item.	Section of the Madras Village Panchayat Act.	Subject.
1	4	Power to direct the constitution of a panchayat and to modify or cancel a notification constituting a panchayat.
2	5	Power to determine the numerical strength of a panchayat and the relative strength to be allotted to each revenue village, where the panchayat has jurisdiction over more than one revenue village.
3	11	Power to remove any panchayatdar or president from his office.
4	14	Power to determine the name of a panchayat.
5	26 (1) (*a*), (*b*), (*d*) and (*e*).	Power to approve the levy of the taxes and fees mentioned in clauses (*a*), (*b*), (*d*) and (*e*).
6	33	Power to suspend or cancel any resolution of a panchayat or any order or notice issued by a panchayat or its president and to prohibit any act such as that mentioned in the section.

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* No. 15 M & L of 1922, published in the *Fort St. George Gazette*, Part I-A p. 4, dated 3-1-1922.

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The Madras Elementary Education Act, 1920.

MADRAS ACT No. VIII OF 1920.

PASSED BY THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

[*Received the assent of the Governor on the 12th October 1920, and that of the Governor-General on the 18th November 1920; the assent of the Governor-General was first published in the "Fort St. George Gazette" of the 7th December 1920.*]

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THE MADRAS ELEMENTARY EDUCATION ACT, 1920.

Preamble.

Whereas it is expedient to make better provision for elementary education in the Presidency of Fort St. George; It is hereby enacted as follows :—

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CHAPTER I.

PRELIMINARY.

Title.

1. This Act may be called the Madras Elementary Education Act, 1920.

Extent and commencement.

2. It shall come into force in such areas and on such dates as the Governor in Council may by notification direct.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context—

'Attendance.'

(i) 'attendance' at a school means presence for instruction at an elementary school for so many and on such days in the year and at such time or times on each day of attendance as may be prescribed ;

'Director of Public Instruction.' 'Inspector of schools.' 'Assistant inspector of schools.'

(ii) 'Director of Public Instruction,' 'inspector of schools' and 'assistant inspector of schools' mean such officer or officers as the Governor in Council may appoint to perform the duties of Director of Public Instruction, inspector of schools and assistant inspector of schools respectively ;

'District.'

(iii) 'district' means any local area which for the purposes of the revenue administration shall be under the charge of a district collector or which for the purposes of this Act the Governor in Council may by notification declare to be a district ;

'District board.'

(iv) 'district board' means a district board constituted under the Madras Local Boards Act, 1884 ;

'Elementary education.'

(v) 'elementary education' means education in such subjects and up to such standard as may be prescribed ;

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'Elementary school.'

(vi) 'elementary school' means a school or department of a school recognized as an elementary school under section 41 ;

'Elementary school-place.'

(vii) 'elementary school-place' means such accommodation and equipment as may be prescribed as necessary for a child of school-age ;

'Guardian'

(viii) 'guardian' means any person to whom the care, nurture or custody of any child falls by law, or by natural right or recognized usage, or who has accepted or assumed the care, nurture or custody of any child, or to whom the care or custody of any child has been entrusted by any lawful authority ;

'Local authority.'

(ix) 'local authority' means a municipal council, or a taluk board ;

'Municipal council' 'Municipality.'

(x) 'municipal council' and 'municipality' mean respectively a municipal council and a municipality governed by the Madras District Municipalities Act, 1920, or the Madras City Municipal Act, 1919 ;

'Prescribed.'

(xi) 'prescribed' means prescribed by rules made by the Governor in Council under this Act ;

'Public management.' 'Private management.'

(xii) 'public management' in relation to an elementary school means management by the Government or, by a local authority ; all other management shall be deemed to be 'private management' ;

'School-age.'

(xiii) 'school-age' means such age as the Governor in Council may prescribe in respect of children of either sex in any local area or of any particular community ;

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'Taluk board.'

(xiv) 'taluk board' means a taluk board constituted under the Madras Local Boards Act, 1884.

CHAPTER II.

DISTRICT EDUCATIONAL COUNCILS.

(1) *Their constitution.*

District educational council.

4. For every district in which this Act is brought into force there shall be constituted a district educational council consisting of a president and such number of members as the Governor in Council may prescribe.

Constitution of council.

5. (1) The Governor in Council may appoint one of the members of the district educational council to be the president of the council or may, by notification, authorize the council to elect its president from among its own number, in such manner as may be prescribed, and subject to the approval of the Governor in Council.

Provided also that the Governor in Council may, by notification, revoke such authority after previous intimation to the district educational council of the grounds upon which such revocation is proposed and after considering the explanation and objections, if any, of the council.

(2) The district collector shall *ex officio* be a member of the district educational council.

If a district constituted under this Act comprises only part of a revenue district or comprises the whole or parts of two or more revenue districts, the Governor in Council may declare what officer shall be considered to be the district collector for the purposes of this section.

(3) The inspector and assistant inspector of schools in whose jurisdiction the district is situated shall *ex officio* be members of the district educational council.

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(4) If the district collector is president of the district board, the district board shall be entitled to elect two persons to represent it on the district educational council.

If the district collector is not the president, the president shall *ex officio* be a member of the district educational council and the district board shall be entitled to elect one additional representative on the council.

(5) Every local authority within the district shall be entitled to elect such number of persons as may be prescribed to represent it on the district educational council.

(6) The other members of the district educational council shall be appointed by the Governor in Council who in making such appointments shall have regard to the representation of Muhammadans and other minorities ;

Provided that it shall be competent for the Governor in Council by notification to authorize any private educational body maintaining elementary schools or any association of managers of elementary schools to elect one or more persons to represent it on the council.

(7) The number of members appointed by the Governor in Council shall not exceed one-fourth of the total number of members excluding *ex officio* members.

Vice-president of council.

6. The district educational council may elect one of its members to be the vice-president of the council.

Elections and appointments to be notified in Gazette.

7. The election and appointment of every president, vice-president and member of a district educational council shall be notified in the *Fort. St. George Gazette.*

Term of office of members of council.

8. (1) Subject to the provisions of section 10 every person appointed or elected to be a member of a district educational council shall continue in office for three years from the date of the

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Fort St. George Gazette wherein his appointment or election is notified.

(2) The president or vice-president of a district educational council shall be deemed to have vacated his office on the expiry of the term of his membership.

Resignation of office by president, vice-president or member of council.

9. (1) Any person appointed or elected as member or vice-president of a district educational council may resign his office by giving notice in writing to the president ; the president may resign his office by giving notice in writing to the council.

(2) Any person holding a salaried office under Government who is a member of a district educational council shall, on leaving the local area over which such council has jurisdiction with the intention of remaining absent therefrom for more than three months or on his resignation, suspension, removal, or retirement from his office under Government, be deemed to have vacated his office of member of such council.

Removal of president, vice-president or member of council.

10. (1) The Governor in Council may by notification remove any president, vice-president or member of a district educational council—

(*a*) if he is absent for more than three months from the jurisdiction of the council or refuses to act or becomes incapable of acting or is declared insolvent or is convicted of any such offence or subjected by a criminal court to any such order as implies in the opinion of the Governor in Council a defect of character which unfits him to be president, vice-president or member of a district educational council,

(*b*) if he, without excuse sufficient in the opinion of the Governor in Council, is absent from more than two consecutive meetings of the council.

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(2) The Governor in Council may fix a period during which any person so removed shall not be eligible for re-appointment or re-election.

Members ineligible to receive remuneration from council funds.

11. No member of a district educational council shall receive any salary or other remuneration from the funds at the disposal of the council.

Incorporation of council.

12. Every district educational council shall be a body corporate by the name of the district educational council of the local area for which it shall have been established, shall have perpetual succession and a common seal, with power to acquire and hold property, both movable and immovable, and subject to such rules as may be prescribed, to transfer any property held by it and to contract and to do all other things necessary for the purpose of its constitution, and may sue and be sued in its corporate name.

(2) *Mode of transacting business.*

Council to keep an office.

13. Every district educational council shall provide an office and shall meet for the transaction of business upon such days and at such times as it may arrange and also at other times as often as a meeting shall be called by the president or, in his absence, by the vice-president:

Provided that every council shall meet at least once in every two months.

President or vice-president to call a meeting on requisition.

14. The president or, in his absence, the vice-president shall at any time, on the requisition in writing of not less than one-third of the members of the council, call a meeting of such a council:

Provided that no such meeting shall be held unless a notice of the meeting specifying the time and place at

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which, and the purpose for which, it is to be held has at least six days previous to the day of such meeting been sent by the president or vice-president to each of the members.

Who may preside at meeting.

15. (1) At every meeting of a district educational council the president or in his absence the vice-president shall preside.

(2) In the absence from any meeting of the president and the vice-president, the members present at the meeting shall choose some one of their number to preside thereat.

Meetings to be public.

16. All meetings of a district educational council shall be open to the public :

Provided that the presiding member may in any particular case, for reasons to be recorded in writing, direct that the public generally or any particular person shall withdraw.

Quorum and conduct of proceedings at meetings.

17. (1) No business shall be transacted at a meeting unless at least one-third of the whole number of members then on the council be present.

(2) If within half an hour after the time appointed for a meeting a quorum is not present, the president, or, in his absence, the vice-president may adjourn the meeting to some future date.

(3) All questions which may come before a district educational council at any meeting shall be decided by a majority of the votes ; and in case of an equality of votes the president or other presiding member shall have a second or casting vote.

(4) No member of a district educational council shall vote on any question coming before the council for consideration in which (otherwise than in its general

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application to all persons and properties within the local area) he has any pecuniary interest.

(5) No resolution of a district educational council shall be modified or cancelled within three months by such council, except at a meeting specially convened in that behalf and by a resolution of the council supported by not less than one-half of the whole number of members then on such council.

Minutes of proceedings.

18. (1) Minutes of the proceedings at each meeting of the district educational council shall be drawn up and entered in a book to be kept for that purpose, and shall be signed by the president or the member who presided at such meeting, and shall, at all reasonable times and without charge, be open at the office of the council to the inspection of any person residing within the jurisdiction of such council.

(2) A copy of the minutes of the proceedings at each meeting shall, within three days from the date thereof, be transmitted to the district collector for publication in the district gazette in English and in the vernacular language of the district.

(3) A copy of the minutes of the proceedings at each meeting shall, within a week from the date thereof, be transmitted to the chief executive officer of each local authority represented on the district educational council, and also to each member of the council.

(4) The president and, in his absence, the vice-president shall have the custody of the records of the district educational council and may grant copies of any such records either free or on payment of such fees as the council may determine to such officers or persons as the council may by general or special order direct.

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Executive powers of president, their delegation by him and their discharge during a vacancy in the office.

19. (1) (*a*) The resolutions of a district educational council shall be carried into effect by the president, in whom the entire executive power of the council shall be vested and who shall be directly responsible for the due fulfilment of the purposes of this Act.

(*b*) It shall not be lawful for the president to exercise any power which by this Act it is expressly declared shall be exercised by the council.

(*c*) The president may authorize the vice-president by an order in writing to exercise any of the powers conferred or to perform any of the duties imposed on the president by this Act and may in like manner modify or cancel such order ;

Provided that the delegation of powers or duties under this clause shall not relieve the president of any responsibility imposed upon him by this Act.

(2) When the office of president is vacant the vice-president shall exercise the functions of the president until a new president is duly elected or appointed.

If there is no vice-president, the district collector shall exercise the functions of the president until a new president or a vice-president is duly elected or appointed.

Standing orders as to conduct of business.

20. Every district educational council may make standing orders consistent with this Act, and with any rules framed thereunder by the Governor in Council, in regard to the following matters :—

(i) the time and place of its meetings ;

(ii) the manner in which notice thereof shall be given ;

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(iii) the conduct of proceedings at meetings ;

(iv) the division of duties among the members of the council ;

(v) the appointment, duties and procedure of special committees consisting wholly of a certain number of members of the council or partly of such members and partly of residents within the local jurisdiction of the council ;

(vi) the persons by whom receipts may be granted for money paid to the council ;

(vii) the inspection by members of the council of elementary schools situated within the jurisdiction of such council and the inspection of accounts, books, registers and returns, reports, and other documents appertaining thereto ; and

(viii) all other similar matters.

Power of Local Government to suspend action

21. The Governor in Council may, by order in writing, suspend the execution of any resolution of any district educational council or of any order issued by any district educational council or president or cancel such resolution or order and may prohibit the doing of any act which is about to be done or is being done in pursuance of or under colour of this Act, if in his opinion such resolution has not been legally carried or such resolution, order or act is in excess of the powers conferred by law.

Powers of Local Government in cases of default.

22. (1) If at any time it appears to the Governor in Council that a district educational council or its president has made default in performing any duty imposed by or under this Act, the Governor in Council may by order in writing fix a period for the performance of such duty

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(2) If the duty is not performed within the period so fixed, the Governor in Council may appoint some person to perform it, and may direct that the expense of performing it shall be paid, within such time as he may fix, to such person by the district educational council.

(3) If the expense is not so paid, the Governor in Council may make an order directing the person having the custody of the fund constituted under section 28 to pay such expense in priority to any other charges against such fund. Such person shall, so far as the funds to the credit of the district educational council admit, comply with such order.

Power of Local Government to reconstitute council.

23. If at any time it appears to the Governor in Council that a district educational council is not properly performing its duties under this Act, he may direct that all elected and appointed members of such district educational council shall vacate their seats and that the vacancies shall be filled by election in respect of elected members, and by appointment in respect of appointed members, or that all the vacancies shall be filled by appointment.

(3) *Duties of district educational councils.*

Duties of Council.

24. (1) It shall be the duty of every district educational council—

(*a*) to prepare and maintain a register showing all elementary schools and the number of elementary school places thus provided ;

(*b*) to tabulate such further information and to prepare such plans or maps as may be necessary to enable the council to frame an estimate of the existing provision for elementary education and of the further provision necessary to place elementary education with in the reach of all children of school age ;

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(*c*) to prepare in consultation with the authorities concerned schemes for the extension of elementary education in each taluk board and municipal area ;

(*d*) to arrange in consultation with the authorities concerned and with other educational agencies for the opening of additional elementary schools and the expansion of existing elementary schools with a view to giving effect as funds permit to such schemes ;

(*e*) to grant recognition to schools under the provisions of section 41 ;

(*f*) to consider and pass orders on all applications under section 42 for grants-in-aid on behalf of elementary schools under private management ;

(*g*) to disburse all sanctioned grants-in-aid to elementary schools under private management from funds placed at the disposal of council in this behalf by the Governor in council ;

(*h*) to maintain a register of all recognized institutions in the district which provide for the training of elementary school teachers ;

(*i*) to prepare and maintain a register of all trained and certificated teachers employed in elementary schools in the district ;

(*j*) to prepare and transmit to the Director of Public Instruction proposals for increasing the supply of trained and certificated teachers ;

(*k*) to advise upon all matters relating to elementary education referred to the council by the Director of Public Instruction.

(2) The register referred to in clause (*a*) of sub-section 1) shall be maintained and the information referred to in clause (*b*) of sub-section (1) shall be tabulated separately

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for each taluk board and municipal area within the jurisdiction of the district educational council.

25. Every district educational council shall in each official year—

Council to transmit particulars of aid granted to private elementary schools.

(i) frame and transmit to the Director of Public Instruction, by such date and such form as he may direct, a statement showing for its district (*a*) the names of elementary schools under private management for which grants-in-aid have been sanctioned for that year and (*b*) the amount of the grant which has been sanctioned for each such school, and

(ii) furnish a report to the Director of Public Instruction, by such date and in such form as he may direct, exhibiting the grants-in-aid which it has distributed to schools within its district.

26. Every district educational council shall transmit to the Director of Public Instruction such further reports and statements as may be prescribed.

Council to furnish other prescribed reports.

27. For the proper discharge of the duties imposed by this Act every district educational council shall employ such establishment as may be sanctioned by the Governor in Council.

Employment of establishment.

(4) *Funds budget and audit.*

28. Every district educational council shall maintain a fund to which shall be credited—

What shall constitute the fund of the council.

(i) all sums granted by the Governor in Council for the payment of grants-in-aid of elementary education ;

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(ii) all sums granted by the Governor in Council for the payment of office and establishment expenses ;

(iii) all income derived from any endowments or other property owned or managed by the council.

(iv) all other sums of money which may be received by the council for the purposes of this Act.

Fund where to be lodged and how to be drawn upon.

29. (1) The fund of each district educational council shall be lodged in such bank or Government treasury as the Governor in Council may direct.

(2) All expenses incurred by the district educationl council shall be paid out of such fund.

(3) All orders or cheques upon the fund shall be signed by the president or by such person as he may authorize in writing to sign on his behalf.

Council to submit to Local Government budget of income and expenditure.

30. (1) On or before the 30th November in each year every district educational council shall submit to the Governor in Council through the Director of Public Instruction, in such form as may be prescribed, a budget of income and expenditure for the ensuing financial year.

(2) The Governor in Council may pass such orders as he thinks fit in respect of the budget and the district educational council shall be bound to carry out all such orders.

Audit of accounts of council.

31. The accounts of every district educational council shall be examined and audited by an officer appointed by the Governor in Council in this behalf and the district educational council shall carry out any instructions which the Governor in Council may issue on the audit report.

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CHAPTER III.

ELEMENTARY EDUCATION FUNDS.

(1) *Their constitution and control.*

Elementary education fund.

32. There shall be constituted for each local authority in every district in which this Act is brought into force an elementary education fund to which shall be credited—

(i) the proceeds of any tax levied within the jurisdiction of such authority under the provisions of this Act ;

(ii) all sums granted to such authority by the Governor in Council for the benefit of elementary education ;

(iii) all fines and penalties levied within the jurisdiction of such authority under the provisions of this Act ;

(iv) all income derived from any endowments or other property owned or managed by such authority for the benefit of elementary education ;

(v) all school fees, if any, collected in elementary schools managed by such authority ; and

(vi) all other sums of money which may be contributed or received by such authority for the purposes of this Act.

Education fund where to be lodged and how to be drawn upon.

33. (1) The education fund constituted under section 32 shall be lodged in such bank or Government treasury as the Governor in Council may direct.

(2) All expenses incurred on elementary education by the local authority concerned shall be paid out of the fund.

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(3) All orders or cheques upon the fund shall be signed by the chief executive officer of the local authority or by such person as he may authorize in writing to sign on his behalf.

(4) So far as the funds to credit permit, the treasury or bank shall pay

(*a*) all orders or cheques signed in accordance with sub-section (3) ;

(*b*) all expenses incurred by the Governor in Council on behalf of the local authority, provided that the local authority has given previous authority in writing to the bank or treasury to debit such expenses to the fund without the issue of any order or cheque.

(2) *The education tax and Government contribution.*

Education taxes.

34. With the previous sanction of the Governor in Council any local authority for which an elementary education fund has been constituted under section 32 may levy within its area the following taxes, namely :—

(i) if the area is within a municipality, a tax not exceeding twenty-five per centum of the taxation leviable in that area under the law for the time in force Governing municipalities under all or any of the following heads : viz., property tax, tax on companies and profession tax ;

(ii) if the area is not within a municipality, a tax not exceeding twenty-five percentum of the taxation leviable in that area under the law for the time being in force governing local boards under all or any of the following heads : viz., land cess, tax on companies, profession tax and house tax.

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Rate at which taxes should be levied.

35. The local authority shall decide at what rates, subject to the maxima prescribed in section 34, the taxes shall be levied and may from time to time alter such rates.

Assessment and realization of taxes.

36. The assessment and realization of the taxes leviable under section 34 shall be in accordance with the procedure prescribed.

Government contribution to elementary education fund

37. When an elementary education fund is constituted under section 32, the Governor in Council shall contribute thereto a sum not less than the proceeds of the taxation levied under section 34 on behalf of the fund :

Provided that such contribution shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from provincial funds during the financial year before the coming into force of this Act on education in elementary schools under public management situated within the area for which such elementary education fund has been constituted.

(3) *Budget and audit.*

Budget of elementary education fund.

38. (1) On or before the 30th November in each year every local authority for which an elementary education fund has been constituted under section 32 shall submit to the Governor in Council through the district educational council and the Director of Public Instruction, in such form as may be prescribed, a budget for the ensuing financial year showing the income and expenditure relating to such fund.

(2) The Governor in Council may pass such orders as he thinks fit in respect of the budget and the local authority concerned shall be bound to carry out all such orders.

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Audit of accounts of elementary education fund.

39. The accounts of each education fund shall be examined and audited by an officer appointed by the Governor in Council in this behalf, and the local authority concerned shall carry out any instructions which the Governor in Council may issue on the audit report.

(4) *Saving clause.*

Saving clause.

40. Save as otherwise expressly provided by this Act, nothing in the Madras District Municipalities Act, 1920, or in the Madras Local Boards Act, 1884, or in the Madras City Municipal Act, 1919, shall affect any of the provisions of this chapter.

CHAPTER IV.

ELEMENTARY SCHOOLS.

(1) *Recognition.*

Recognition of elementary schools.

41. (1) The manager of any school under private or public management desiring that such school shall be recognized as an elementary school shall submit an application in the prescribed form through the inspector of schools to the district educational council.

(2) Subject to such rules as may be prescribed the district educational council may, by an order in writing, grant such application, either with or without conditions, or refuse or defer the grant of recognition, and may in like manner cancel or suspend any order granting recognition.

(3) An appeal shall lie to the Director of Public Instruction in respect of any order passed under sub-section (2).

(4) All orders of recognition in respect of elementary schools made by the Director of Public Instruction or by an inspector of schools before this Act came into force shall be held to have been made under this section.

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(2) *Grants-in-aid.*

Admission of private elementary schools to aid.

42. (1) The manager of any elementary school under private management desiring that such school shall be admitted to aid shall submit an application in the prescribed form through the inspector of schools to the district educational council.

(2) Subject to such rules as may be prescribed the district educational council may, by an order in writing, grant such application, either with or without conditions, or refuse or defer the grant of admission to aid, and may in like manner cancel or suspend any order granting admission to aid.

(3) An appeal shall lie to the Director of Public Instruction in respect of any order passed under sub-section (2).

(4) All orders admitting elementary schools to aid made by the Director of Public Instruction or by an inspector of schools before this Act came into force shall be held to have been made under this section.

Manager of aided school to furnish prescribed returns.

43. The manager of any school admitted to aid under section 42 shall furnish the district educational council with returns and other information as may be prescribed and shall afford the council reasonable facilities for verifying such returns and information.

CHAPTER V.

COMPULSORY ELEMENTARY EDUCATION.

(1) *Introduction of compulsion.*

Local authority may resolve to make education compulsory.

44. Subject to the conditions laid down in this chapter any local authority may, by a resolution passed at a meeting specially convened for the purpose and supported by the votes of not less than two-thirds of the

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members present, resolve that elementary education shall be compulsory within the whole or a specified part of the local area under its jurisdiction—

(*a*) for all children of school age, or

(*b*) for boys of school age, or

(*c*) for girls of school age.

Local authority to submit its resolution to Government.

45. (1) Every resolution passed under section 44 shall be submitted through the district educational council to the Governor in council.

(2) The Governor in Council may accept or reject any such resolution :

Provided that the Governor in Council shall reject the resolution unless

(*a*) the local authority concerned shall have declared by resolution its readiness to levy the tax or taxes leviable under section 34 throughout the area specified at such rates as may be necessary to meet the expenditure involved : and

(*b*) the Governor in Council is satisfied that adequate arrangements have been made for the provision of trained teachers and that the number of elementary school-places in the area is sufficient or will, within a reasonable period, be made sufficient for all children of school age residing therein in respect of whom it has been resolved that elementary education shall be compulsory subject always to the exceptions permitted by the provisions of section 50 :

Provided further that if the resolution extends only to the children of one sex the Governor in Council may reject it unless satisfied that sufficient accommodation is or will

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be provided as required by sub-clause (*b*) of the foregoing proviso for all the children of school age of the other sex resident in the area or for such proportion of them as the Governor in Council may in each case direct.

Explanation.—The number of elementary school-places shall not be considered to be sufficient unless provision has already been made or will, within a reasonable period, be made for the education of every child not exempted under section 50 in an elementary school situated within one mile from the residence of such child :

Provided that in the case of any specified local area the Governor in Council may, by notification, vary the distance herein laid down for such period of time as he may think fit.

Acceptance of resolution by Local Government to be notified

46. On the acceptance of a resolution by the Governor in Council under sub-section (2) of section 45, the fact of such acceptance shall be notified in the *Fort St. George Gazette*, and in the gazette of the district, if any, and the provisions of sections 47 to 52 (both inclusive) shall thereupon come into force within such area and from such date as may be specified in the notification.

No fee to be charged at elementary schools in area notified under section 46.

47. No fees shall be charged at any elementary school in any area affected by a notification under section 46 :

Provided that the local authority of such area shall pay compensation for such period and in such manner as may be prescribed for any loss of income, which may be caused by such remission of fees to elementary schools under private management.

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(2) *Exemptions.*

Power to exempt any person or class of persons.

48. The Governor in Council may, by notification, exempt any person or class of persons from the effect of a notification under section 46.

(3) *Responsibility of guardians.*

Responsibility of guardian to cause child of school age to attend school.

49. In every area affected by a notification under section 46 it shall be the duty of the guardian of every child of school age resident in such area, subject to the exceptions authorized by section 50, to cause such child to attend an elementary school in such area :

Provided that no guardian shall be compelled to cause a child to attend a school at which attendance at religious instruction in a faith other than that to which the child belongs is compulsory :

Provided further that no guardian shall be compelled to cause a Muhammadan child to attend a school at which adequate arrangements have not been made for religious instruction in the Muhammadan faith.

Attendance of child at school optional in certain circumstances.

50. Attendance at school shall not be compulsory in the following circumstances :—

(i) if there is no elementary school within one mile or such other distance as may have been notified under the explanation to sub-section (2) of section 45 from the residence of the child ;

(ii) if the child is prevented from attending school by reason of sickness, infirmity or other cause declared by a resolution of the local authority concerned to be a reasonable excuse ;

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(iii) if the child is receiving instruction in some other manner declared to be satisfactory by a prescribed officer ;

(iv) if the child has already received instruction in an elementary school or otherwise up to the standard prescribed for elementary education ;

(v) if the child is exempt from attendance on any other prescribed ground.

(4) *Attendance committees.*

Appointment of attendance committees.

51. The local authority concerned shall be responsible for the enforcement of the provisions of section 49 and, subject to such rules as may be prescribed, shall for this purpose appoint one or more attendance committees.

Complaint to magistrate for failure to cause child to attend school.

52. (1) Whenever an attendance committee is satisfied that a guardian has without reasonable excuse failed to discharge the obligation created by section 49, it may cause a complaint against such guardian to be presented to any magistrate having local jurisdiction.

(2) If satisfied that the complaint is well founded, the magistrate shall pass an order directing the guardian to cause the child in respect of whom the complaint is preferred to attend school regularly after a specified date.

(3) If without reasonable excuse the guardian fails to comply with such order, the attendance committee may sanction his prosecution and on conviction by a magistrate the guardian shall be liable to a fine not exceeding five rupees :—

Provided that any person who has on two or more previous occasions been convicted of an offence under this section shall on further conviction be liable to a fine not exceeding fifty rupees.

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CHAPTER VI.

RELIGIOUS INSTRUCTION.

District educational council to arrange with local authority for provision of elementary schools, where private schoools, insist on attendance at religious instruction.

53. (1) If at any elemantary school under private management and in receipt of aid under section 42 the children are required to be present during religious instruction based on the distinctive doctrines or creed of any particular religion, sect or denomination, and not less than ten guardians of children attending such school make an application in writing to the district educational council for the provision of elementary education in such a manner as to obviate their compulsory presence during religious instruction, the district educational council, on being satisfied that the requisite provision does not already exist in some other neighbouring elementary school, shall require the manager of the school to enter into an agreement for the exemption from presence during religious instruction of all children whose guardians make a written request therefor.

(2) If within the time prescribed the manager fails to enter into such an agreement, the district educational council shall arrange with the local authority concerned for the establishment of an elementary school within one mile or such other distance as may have been notified under the explanation to sub-section (2) of section 45 from the residence of every child in respect of whom alternative educational facilities are requested.

(3) Every agreement made under sub-section (1) shall be for a stated period, on the expiry of which, it shall, at the option of the manager, be determined or renewed for a further period on such terms as may be arranged.

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(4) If the agreement is determined under sub-section (3), the district educational council shall make arrangements as aforesaid for the establishment of a new elementary school.

Eligibility for grant-in-aid of recognized schools where religious instruction is compulsory.

54. If an elementary school, the manager of which refuses to enter into an agreement under section 53 or exercises his option of determining such an agreement, continues to comply with the conditions on which recognition has been granted under section 41, it shall nevertheless be eligible for such grants-in-aid as may be admissible under section 42.

CHAPTER VII.

MISCELLANEOUS.

District board to act in the absence of taluk boards.

55. If in any area, not being a municipality, there is no taluk board, the powers and duties of a taluk board under this Act shall be respectively exercised and performed by the district board having jurisdiction over such area:

Provided that in such case the provisions of sub-section (4) of section 5 shall not apply.

Power of Local Government to make rules.

56. (1) The Governor in Council may after previous publication make rules not inconsistent with this Act to carry out all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision he may make rules—

(*a*) declaring what shall constitute 'elementary education,' 'elementary school place,' 'school age' and 'attendance at school';

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(*b*) declaring what schools shall be classed as elementary ;

(*c*) regulating the election of presidents of district educational councils and the number of persons which each local authority can elect to represent it on the district educational council ;

(*d*) regulating the appointment, pay, punishment and removal of the officers and servants employed by district educational councils ;

(*e*) determining the conditions subject to which property may be acquired, held and transferred by district educational councils ;

(*f*) laying down the registers, statements, reports, returns, budgets and other information to be maintained or furnished by district educational councils, by local authorities, by managers of elementary schools under private management and by attendance committees ;

(*g*) regulating the procedure for the assessment and realization of the taxes leviable under section 34 ;

(*h*) declaring the conditions subject to which schools may be admitted to recognition or aid ;

(*i*) regulating the period during which and the manner in which compensation shall be paid under section 47 ; and

(*j*) regulating the appointment of school attendance committees.

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OATH OR AFFIRMATION OF ALLEGIANCE BILL / ACT 1922.

The copy of the Bill passed into law with certain amendments in the Council of the Governor of Fort St. George together with the Statement of Objects and Reasons.

A Bill to amend the Madras Local Boards Act, 1920.

WHEREAS it is expedient to amend the Madras Local Boards Act, 1920 ; it is hereby enacted as follows :—

1. This Act may be called the Madras Local Boards (Amendment) Act, 1921.

* * *

4. (1) Every person who is elected or appointed to be a member of a local board or who becomes an ex-officio member of a local board shall before taking his seat make, at a meeting of the board, an oath or affirmation of his allegiance to the Crown in the following form, namely :—

I, A.B., having been elected a / having been appointed a / having become an ex-officio member of this board, do solemnly swear (or affirm) that I will be faithful and bear true allegiance to His Majesty the King-Emperor of India, His heirs and successors, and that I will faithfully discharge the duty upon which I am about to enter.

(2) Any person who having been elected or appointed a member of a local board or having become an ex-officio member of a local board fails to make, within three months

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of the date on which his term of office commences, the oath or affirmation laid down in sub-section (1) shall cease to hold his office and his seat shall be deemed to have become vacant and he shall not be eligible for renomination or re-appointment for a period of two years after the lapse of the said three months.

5. Act. 1920 :—

(1) Every member of a local board holding office at the commencement of this Act shall, at the first meeting of the board which he attends after the commencement of this Act, make an oath or affirmation of his allegiance to the Crown in the following form, namely :—

I, A.B., a member of this board, do solemnly swear (or affirm) that I will be faithful and bear true allegiance to His Majesty the King-Emperor of India, His heirs and successors, and that I will faithfully discharge the duty of a member.

(2) Any member of a local board holding office at the commencement of this Act who fails to make, within three months from the commencement of this Act, the oath or affirmation laid down in sub-section (1) shall cease to hold his office and his seat shall be deemed to have become vacant and he shall not be eligible for re-appointment or re-nomination for a period of two years after the lapse of the said three months.

STATEMENT OF OBJECTS AND REASONS.

It is considered necessary that all members of local boards should be required to make an oath or affirmation of their allegiance to the Crown.

(Sd) P. RAMARAYANINGAR.

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APPENDIX A.

THE INDIAN ELECTIONS OFFENCES AND INQUIRIES ACT 1920

ACT NO. XXXIX of 1920

(*Passed on the 14th September 1920.*)

An Act to provide for the punishment of malpractices in connexion with elections, and to make further provision for the conduct of inquiries in regard to disputed elections to legislative bodies constituted under the Government of India Act.

Whereas it is expedient to provide for the punishment of malpractices in connexion with elections, and to make further provision for the conduct of inquiries in regard to disputed elections to legislative bodies constituted under the Government of India Act; It is hereby enacted as follows:—

PRELIMINARY.

1. (1) This Act may be called the Indian Elections Offences and Inquiries Act, 1920; and

Short title and extent.

(2) It extends to the whole of British India.

PART I.

AMENDMENT OF THE INDIAN PENAL CODE AND CODE OF CRIMINAL PROCEDURE.

2. (*1*) In section 21 of the Indian Penal Code, after the 10th entry, the following shall be inserted, namely "*Eleventh*:—Every person who holds any office in virtue of which he is empowered to prepare, publish, maintain or

Amendment of the Indian Penal Code. XLV of 1860

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revise an electoral roll or to conduct an election or part of an election"; and after *Explanation 2*, the following shall be added, namely :—

"*Explanation 3.*—The word 'election' denotes an election for the purpose of selecting members of any legislative, municipal or other public authority, of whatever character, the method of selection to which is by, or under, any law prescribed as by election."

(*2*) After Chapter IX of the same Code the following Chapter shall be inserted, namely :—

"CHAPTER IX-A.

Of offences relating to elections.

171-A. For the purposes of this Chapter—

"Candidate,"
"Electoral right" defined.

(*a*) "Candidate" means a person who has been nominated as a candidate at any election and includes a person who, when an election is in contemplation, holds himself out as a prospective candidate thereat: provided that he is subsequently nominated as a candidate at such election;

(*b*) "Electoral right" means the right of a person to stand, or not to stand as, or to withdraw from being, a candidate or to vote or refrain from voting at an election.

171-B. (1) Whoever—

Bribery.

(i) Gives a gratification to any person with the object of inducing him or any other person to exercise any electoral right or of rewarding any person for having exercised any such right; or

(ii) Accepts either for himself or for any other person any gratification as a reward for exercising any such right or for inducing or attempting to induce any other person to exercise any such right,

commits the offence of bribery:

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Provided that a declaration of public policy or a promise of public action shall not be an offence under this section.

(2) A person who offers, or agrees to give, or offers or attempts to procure, a gratification shall be deemed to give a gratification.

(3) A person who obtains or agrees to accept or attempts to obtain a gratification shall be deemed to accept a gratification, and a person who accepts a gratification as a motive for doing what he does not intend to do, or as a reward for doing what he has not done, shall be deemed to have accepted the gratification as a reward.

Undue influence at elections.

171-C. (*1*) Whoever voluntarily interferes or attempts to interfere with the free exercise of any electoral right commits the offence of undue influence at an election.

(*2*) Without prejudice to the generality of the provisions of sub-section (1), whoever—

(*a*) Threatens any candidate or voter, or any person in whom a candidate or voter is interested, with injury of any kind, or

(*b*) Induces or attempts to induce a candidate or voter to believe that he or any person in whom he is interested will become or will be rendered an object of Divine displeasure or of spiritual censure,

shall be deemed to interfere with the free exercise of the electoral right of such candidate or voter, within the meaning of sub-section (*1*).

(*3*) A declaration of public policy or a promise of public action, or the mere exercise of a legal right without intent to interfere with an electoral right, shall not be deemed to be interference within the meaning of this section.

Personation at elections.

171-D. Whoever at an election applies for a voting paper or votes in the name of any other person, whether living or dead, or in a fictious name, or who having voted once at such election applies at the same election for a voting paper in his own name;

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and whoever abets, procures or attempts to procure the voting by any person in any such way,
commits the offence of personation at an election.

Punishment for bribery.

171-E. Whoever commits the effence of bribery shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both :

Provided that bribery by treating shall be punished with fine only.

Explanation :— ' Treating ' means that form of bribery where the gratification consists in food, drink, entertainment, or provision.

Punishment for undue influence or personation at an election.

171-F. Whoever commits the offence of undue influence or personation at an election shall be punished with imprisonment of either description for a term which may extend to one year,or with fine, or with both.

False statement in connection with an election.

171-G. Whoever with intent to affect the result of an election makes or publishes any statement purporting to be a statement of fact which is false and which he either knows or believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidate shall be punished with fine.

Illegal payments in connection with an election.

171-H. Whoever without the general or special authority in writing of a candidate incurs or authorises expenses on account of the holding of any public meeting, or upon any advertisement, circular or publication, or in any other way whatsoever for the purpose of promoting or procuring the election of such candidate, shall be punished with fine which may extend to five hundred rupees :

Provided that if any person having incurred any such expenses not exceeding the amount of ten rupees without authority obtains within ten days from the date on which such expenses were incurred the approval in writing of the candidate, he shall be deemed to have incurred such expenses with the authority of the candidate.

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171-I. Whoever being required by any law for the time being in force or any rule having the force of law to keep accounts of expenses incurred at, or in connection with, an election fails to keep such accounts shall be punished with fine which may extend to five hundred rupees."

Failure to keep election accounts,

Amendment of the Code of Criminal Procedure,

3. (*1*) In section 196 of the Code of Criminal Procedure, 1898, after the words "Chapter VI" the words "or IX A" shall be inserted.

(*2*) In Schedule II to the same Code after the entries relating to Chapter IX of the Indian Penal Code the following shall be added namely:

"Chapter IX A.—Offences relating to elections.

171-E.	Bribery... ...	Shall not arrest without warrant.	Summo n	Bailable.	Not compoundable.	Imprisonment of either description for one year, or fine, or both or if treating only, fine only.	Presidency Magistrate or Magistrate of the First Class.
171-F	Undue influence and personation at an election.	do.	do.	do.	do.	Imprisonment of either description for one year. or fine, or both.	do.
171 G.	False statement in connection with an election.	do.	do.	do.	do.	Fine	do.
171-H.	Illegal payments in connection with elections.	do.	do.	do.	do.	Fine of 500 rupees ...	do.
171-I	Failure to keep election accounts.	do.	do.	do.	do.	Do. ..	do."

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PART II.

ELECTION INQUIRIES *and other matters.*

4. In this Part, unless there is anything repugnant in the subject or context,—

Definitions.

(*a*) " costs " means all costs, charges and expenses of, or incidental to, an inquiry ;

(*b*) " electiion " means an election to either chamber of the Indian legislature or to a Legislative Council constituted under the Government of India Act ;

(*c*) " inquiry" means an inquiry in respect of an election by Commissioners appointed for that purpose by the Governor-General, Governor or Lieutenant-Governor ;

(*d*) " pleader " means any person entitled to appear and plead for another in a Civil Court and includes an advocate, a vakil, and an attorney of a High Court.

5. Commissioners appointed to hold an inquiry shall have the powers which are vested in a Court under the Code of Civil Procedure, 1908, V of 1908, when trying a suit in respect of the following matters :—

Powers of Commissioners.

(*a*) discovery and inspection,

(*b*) enforcing the attendance of witnesses, and requiring the deposit of their expenses,

(*c*) compelling the production of documents,

(*d*) examining witnesses on oath,

(*e*) granting adjournments,

(*f*) reception of evidence taken on affidavit and

(*g*) issuing commissions for the examination of witnesses, and may summon and examine *suo motu* any person whose evidence appears to them to be material ; and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898, V of 1898.

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Explanation :—For the purposes of enforcing the attendance of witnesses, the local limits of the Commissioners' jurisdiction shall be the limits of the Province in which the election was held.

Application of Act I of 1872 to inquiries.

6. The provisions of the Indian Evidence Act, of 1872 shall, subject to the provisions of this Act, be deemed to apply in all respects to an inquiry.

Documentary Evidence.

7. Notwithstanding anything in any enactment to the contrary, no document shall be inadmissible in evidence on the ground that it is not duly stamped or registered.

Obligation of witness to answer and certificate of indemnity.

8. (*1*) No witness shall be excused from answering any question as to any matter relevant to a matter in issue in an inquiry upon the ground that the answer to such question will criminate or may tend, directly, or indirectly to criminate him ; or that it will expose, or tend, directly or indirectly, to expose him to a penalty or forfeiture of any kind :

Provided that—

(i) no person who has voted at an election shall be required to state for whom he was voted ; and

(ii) a witness who, in the opinion of the Commissioners, has answered truly all questions which he has been required by them to answer shall be entitled to receive a certificate of indemnity, and such certificate may be pleaded by such person in any Court and shall be deemed tobe a full and complete defence to or upon any charge under Chapter IX-A of the Indian Penal Code arising out of the matter to which such certificate relates, nor shall any such answer be admissible in evidence against him in any suit or other proceeding.

(*2*) Nothing in sub-section (*1*) shall be deemed to relieve a person receiving a certificate of indemnity from any disqualification in connection with an election imposed by any law or any rule having the force of law.

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Appearance by pleader.

9. Any appearance, application or act before the Commissioners may be made or done by the party in person or by a pleader duly appointed to act on his behelf :

Provided that any such appearance shall, if the Commissioners so direct, be made by the party in person.

Expenses of witnesses.

10. The reasonable expenses incurred by any person in attending to give evidence may be allowed by the Commissioners to such person, and shall, unless the Commissioners otherwise direct, be deemed to be part of the costs.

Costs and pleaders' fees, etc.

1. (*1*) Costs shall be in the discretion of the commissioners, and the Commissioners shall have full power to determine by and to whom and to what extent such costs are to be paid and to includo in their report all necessary recommendations for the purposes aforesaid. The Commissioners may allow interest on costs at a rate not exceeding six per cent per annum, and such interest shall be added to the costs.

(*2*) The fees payable by party in respect of fees of his adversary's pleader shall be such fees as the Comissioners may allow.

Execution of orders as to costs.

12. Any order made by the Governor-General or Governor or Lieutenant - Governor on the report of the Commisssioners regarding the costs of the inquiry may be produced before the principal Civil Court of original jurisdiction within the local limits of whose jurisdiction any person directed by such order to pay any sum of money has a place of residence or business, or, where such place is whithin the local limits of the ordinary original civil jurisdiction of a chartered High Court, before the Court of Small Causes having jurisdiction there, and such Court shall execute such order or cause it to be executed in the same manner and by the same procedure as if it were a decree for the payment of money made by itself in a suit.

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Disqualification of persons found guilty of election offences.

13. Any person who has been convicted of an offence under section 171-E. or 171-F. of the Indian Penal Code XLV of 1860 or has been disqualified from exercising any electoral right, for a period of not less than five years, on account of malpractices in connection with an election shall be disqualified for five years from the date of such conviction or disqualification from—

(*a*) being appointed to, or acting in, any judicial office ;

(*b*) being elected to any office of any local authority when the appointment to such office is by election, or holding or exercising any such office to which no salary is attached ;

(*c*) being elected or sitting or voting as a member of any local authority ; or

(*d*) being appointed or acting as a trustee of a public trust ;

Provided that the Governor-General, in the case of an election to the Council of State or the Legislative Assembly, and the Governor or the Lieutenant-Governor, in the case of an election to his Legislative Council, may exempt such person such disqualification.

Maintenance of secrecy of voting.

14. (*1*) Every officer, clerk, agent or other person who performs any duties in connection with the recording or counting of votes at an election shall maintain and aid in maintaining the secrecy of the voting and shall not (except for some purpose authorized by or under any law) communicate to any person any information calculated to violate such secrecy.

(*2*) Any person who wilfully acts in contravention of the provisions of this section shall be punished with imprisonment of either description for a term not exceeding three months or with fine, or with both.

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THE PLACES OF PUBLIC RESORT ACT 1888.

MADRAS ACT No. II of 1888.

An Act to provide for the Inspection and Licensing of Public Resort and Entertainment.

Preamble.

WHEREAS it is expedient to provide for the inspection of places of public resort and entertainment, and for the licensing of the same by competent authority ; It is hereby enacted as follows :—

Short title.

1. (1) This Act may be called the "Places of Public Resort Act, 1888."

Commencement

(2) It shall come into force upon the passing thereof.

Local extent

(3) It extends to all towns in the Madras Presidency which have been or may hereafter be declared to be municipalities under Madras Act IV of 1884, or other Act of the the same nature for the time being in force, and the Governor in Council may, from time to time, by notification in the *Fort St. George Gazette*, extend it permanently or for a time or for specified occasions only, from such date as may be specified in the notification, to any other local area in the Presidency of Fort St. George outside the limits of the Municipality of Madras, and may cancel or modify any such notification.

Saving.

(4) Nothing in this Act shall apply to any church, temple, mosque, or other place of public worsip.

Definitions.

2. In this Act, unless there is something repugnantin the subject or context,—

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"Chairman of a Municipal Council" means the Chairman of a Municipal Council appointed under Madras Act IV of 1884, or other Act relating to District Municipalities in the Presidency of Fort St. George for the time being in force.

"Magistrate" means a Magistrate appointed under the Code of Criminal Procedure.

"Building" includes any house, hut, shed or roofed enclosure.

No enclosed place or building with area of 500 square feet to be used for public resort without a license.

3. Within any area in which this Act is in force, no enclosed place or building, whether permanent or temporary, having an area of 500 square feet or upwards, shall be used for public resort or entertainment, unless a license has been previously obtained in the manner hereinafter provided.

Application for license ; what it must contain.

4. When any person desires to obtain a licence to use any enclosed place or building for public resort or entertainment, or to construct any enclosure or building for such purpose, he shall send an application to the authority named in section 5, setting forth the name of the owner of the place or building, its situation, size and description, the material of which the enclosure or building is made or proposed to be made, whether it is or proposed to be permanent or temporary, and the purpose for which it is proposed to be used.

Authority to whom application should be made.

5. Such application shall be made to the Chairman of the Municipal Council, if the enclosed place or building is within a municipal town, and in every other case to any Magistrate having jurisdiction over the local area in which the place or building is situated.

The authority shall inspect and may require addition or alteration to place or building

6. Upon the receipt of any such application, the authority to whom application is made shall inspect the place or buildfng in respect of which a license is required, and may call on the applicant, by notice in writing, to make any alteration or addition in the material or arrangement of the enclosure or building, or in the precautions for the safety of the public to be assembled

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therein and may refuse to grant a license until the alteration or addition is made.

7. If the authority is satisfied—

When authority to grant license.

(*a*) that the enclosed place or building may safely be used for the purpose of public resort or entertainment proposed ;

(*b*) that no objection, arising from its situation, ownership, or the purpose proposed, exists,

he shall give to the applicant a written license, signed by him, specifying the enclosure or building and the purpose for which it is to be used. Such license shall be in such form and subject to such fee and conditions as the Governor in Council may from time to time by rule direct.

If the authority is not satisfied as aforesaid, he may refuse to grant a license, recording his reasons for refusal in writing.

License to state period for which it is to be in force,

8. Every license granted under this Act shall state the period for which it is to continue in force, and shall cease to be in force on the expiration of that period.

Revocation or suspension of license.

9. Any authority granting a license under this Act may, for reasons recorded in writing, revoke or suspend the same when he has reason to believe—

(*a*) that the license has been fraudulently obtained ;

(*b*) that the enclosed place or building has been used for other purposes of public resort or entertainment than that for which the license was granted ;

(*c*) that the place or bulding can no longer be safely used for the purpose for which the license was granted.

Appeal against order under section 6, 7, or 9.

10. (1) Any applicant for a license under this Act may appeal from any order made under section 6, 7, or 9 unless such order has been made by the Magistrate of the district.

(2) The appeal shall be made within 30 days from the day on which the applicant received the order appealed against.

(3) In a municipal town the appeal shall lie to the Municipal Council, and in every other local area to the Sub-divisional Magistrate, or if the orginal order was made by a Sub-divisional Magistrate, to the Magistrate of the disrict.

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(4) The appellate authority shall have the same power to inspect and to require alteration or addition in the enclosed place or building as the authority to whom application is made under section 5, and may either grant or withhold the license or make such other order as it thinks fit.

Power to enter place of public resort to inspect license or to prevent further use.

11. It shall be lawful for any Magistrate or officer of police in charge of a station or of higher rank than Head Constable to enter at any time any enclosure or building for which license is required under this Act, to inspect the license if any has been issued, and, if there is no license or if the conditions of the license are not observed, and if he sees reason to apprehend imminent danger to the public, to prevent the further use of such enclosure or building as a place of public resort or entertainment.

District Magistrate may revise any proceedings under this Act,

12. The District Magistrate may call for and examine the record of any proceeding taken under this Act, may call for any report in connection therewith, may make or cause to be made any further inquiry, and may pass any order which the authority holding the proceeding might have passed.

Penalties

13. Every person who, having the immediate control of any enclosed place or building, permits it to be used for public resort or entertainment without having obtained a license, or having obtained a license under this Act, permits such use in contravention of any of the conditions of such license, shall be liable, on conviction before a Magistrate, to fine which may extend to five hundred rupees.

Power to make rules.

14. The Governor in Council may at any time after the passing of this Act, and from time, to time make rules consistent with this Act, for carrying out the purposes thereof, and may amend or cancel the same. All such rules shall be published in the *Fort St. George Gazette*, and shall come into force on the day on which they are so published or on such later date as may be specified in the notification publishing them.

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THE LAND ACQUISITION ACT 1894

ACT NO. I of 1894

PART II.

ACQUISITION,

Preliminary Investigation

Publication of preliminary notification and powers of officers thereupon.

4. (1) Whenever it appears to the Local Government that land in any locality is likely to be needed for any public purpose, a notification to that effect shall be published in the official Gazette, and the Collector shall cause public notice of the substance of such notification to be given at convenient places in the said locality.

(2) Thereupon it shall be lawful for any officer, either generally or specially authorized by such Government in this behalf, and for his servants and workmen,—

to enter upon and survey and take levels of any land in such locality ;

to dig or bore into the subsoil ;

to do all other acts necessary to ascertain whether the land is adapted for such purpose ;

to set out boundaries of the land proposed to be taken and the intended line of the work (if any) proposed to be made thereon ;

to mark such levels, boundaries and line by placing marks and cutting trenches ; and,

where otherwise the survey cannot be completed and the levels taken and the boundaries and line marked, to cut down and clear away any part of any standing crop, fence or jungle ;

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Provided that no person shall enter into any building or upon any enclosed court or garden attached to a dwelling-house (unless with the consent of the occupier thereof) without previously giving such occupier at least seven days' notice in writing of his intention to do so.

Payment for damage.

5. The officer so authorized shall at the time of such entry pay or tender payment for all necessary damage to be done as aforesaid, and, in case of dispute as to the sufficiency of the amount so paid or tendered, he shall at once refer the dispute to the decision of the Collector or other chief revenue officer of the district, and such decision shall be final.

Declaration of Intended Acquisition

Declaration that land is required for a public purpose.

6. (1) Subject to the provisions of Part VII of this Act, whenever it appears to the Local Government that any particular land is needed for a public purpose or for a Company, a declaration shall be made to that effect under the signature of a Secretary to such Government or of some officer duly authorized to certify its orders ;

Provided that no such declaration shall be made unless the compensation to be awarded for such property is to be paid by a Company, or wholly or partly out of public revenues or some fund controlled or managed by a local authority.

(2) The declaration shall be published in the official Gazette, and shall state the district or other territorial division in which the land is situate, the purpose for which it is needed, its approximate area, and, where a plan shall have been made of the land, the place where such plan may be inspected.

(3) The said declaration shall be conclusive evidence that the land is needed for a public purpose or for a Company, as the case may be ; and after making such declaration, the local Government may acquire the land in manner hereinafter appearing.

After declaration Collector to take order for acquisition.

7. Whenever any land shall have been so declared to be needed for a public purpose or for a Company, the Local Government, or some officer authorized by the Local Government in this behalf, shall direct the Collector to take order for the acquisition of the land.

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8. The Collector shall thereupon cause the land (unless it has been already marked out under section 4) to be marked out. He shall also cause it to be measured, and if no plan has been made thereof, a plan to be made of the same.

Land to be marked out, measured and planned.

9. The Collector shall then cause public notice to be given at convenient places on or near the land to be taken, stating that the Government intends to take possession of the land, and that claims to compensation for all interests in such land may be made to him.

Notice to persons interested.

(2) Such notice shall state the particulars of the land so needed, and shall require all persons interested in the land to appear (d) personally or by agent before the Collector at a time and place therein mentioned (such time not being earlier than fifteen days after the date of publication of the notice), and to state the nature of their respective interests in the land and the amount and particulars of their claims to compensation for such interests, and their objections (if any) to the measurements made under section 8. The Collector may in any case require such statement to be made in writing and signed by the party or his agent.

(3) The Collector shall also serve notice to the same effect on the occupier (if any of such land and on all such persons known or believed to be interested therein, or to be entitled to act for persons so interested, as reside or have agents authorized to receive service on their behalf, within the revenue-district in which the land is situate.

(4) In case any person so interested resides elsewhere, and has no such agent, the notice shall be sent to him by post in a letter addressed to him at his last known residence, address or place of business and registered under Part III of the Indian Post Office Act, 1866, XLV of 1866.

10. (1) The Collector may also require any such person to make or deliver to him, at a time and place mentioned (such time not being earlier than fifteen days after the date of the requisition), a statement containing, so far as may be practicable, the name of every other person possessing any interest in the

Power to require and enforce the making of statements as to names and interests.

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land or any part thereof as co-proprietor, sub-proprieter, mortgagee, tenant or otherwise, and of the nature of such interest, and of the rents and profits (if any) received or receivable on account thereof for three years next preceding the date of the statement.

(2) Every person required to make or deliver a statement under this section or section 9 shall be deemed to be legally bound (i) to do so within the meaning of sections 175 and 176 of the Indian Penal Code.

Enquiry into Measurements, Value and Claims, and Award by the Collector.

Enquiry and award by Collector.

11. On the day so fixed, or on any other day to which the enquiry has been adjourned, the Collector shall proceed to enquire into the objections (if any) which any person interested has stated pursuant to a notice given under section 9 to the measurements made under section 8, and into the value of the land, and into the respective interest of the persons claiming the compensation and shall make an award under his hand of—

(*i*) the true area of the land :

(*ii*) the compensation which in his opinion should be allowed for the land ; and

(*iii*) the apportionment of the said compensation among all the persons known or believed to be interested in the land, of whom, or of whose claims, he has information, whether or not they have respectively appeared before him.

Award of Collector when to be final.

12. (1) Such award shall be filed in the Collector's office and shall, except as hereinafter provided, be final and conclusive evidence, as between the Collector and the persons interested, whether they have respectively appeared before the Collector or not, of the true area and value of the land, and the apportionment of the compensation among the persons interested.

(2) The Collector shall give immediate notice of his award to such of the persons interested as are not present personally or by their representatives when the award is made.

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13. The Collector may, for any cause he thinks fit, from time to time adjourn the enquiry to a day to be fixed by him.

Adjournment of enquiry.

14. For the purpose of enquiries under this Act the Collector shall have power to summon and enforce the attendance of witnesses, including the parties interested or any of them, and to compel the production of documents by the same means and (so far as may be) in the same manner, as is provided in the case of a Civil Court under the Code of Civil Procedure, 1908.

Power to summon and enforce attendance of witnesses and production of documents.

15. In determining the amount of compensation, the Collector shall be guided by the provisions contained in sections 23 and 24.

Matters to be considered and neglected

Taking Possession.

16. When the Collector has made an award under section 11, he may take possession of the land which shall thereupon vest absolutely in the Government, free from all encumbrances.

Power to take possession.

17. (1) In cases of urgency, whenever the Local Government so directs, the Collector, though no such award has been made, may, on the expiration of fifteen days from the publication of the notice mentioned in section 9, sub-section (1), take possession of any waste or arable land needed for public purposes or for a Company. Such land shall thereupon vest absolutely in the Government, free from all encumbrances.

Special powers in cases of urgency

(2) Whenever, owing to any sudden change in the channel of any navigable river or other unforeseen emergency, it becomes necessary for any Railway Administration to acquire the immediate possession of any land for the maintenance of their traffic or for the purpose of making thereon a river-side or ghat station, or of providing convenient connection with or access to any such station, the Collector may, immediately after the

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publication of the notice mentioned in sub-section (1) and with the previous sanction of the Local Government, enter upon and take possession of such land, which shall thereupon vest absolutely in the Government free from all encumbrances:

Provided that the Collector shall not take possession of any building or part of a building under this sub-section without giving to the occupier thereof at least forty-eight hours' notice of his intention so to do, or such longer notice as may be reasonably sufficient to enable such occupier to remove his moveable property from such building without unnecessary inconvenience.

(3) In every case under either of the preceding sub-sections the Collector shall at the time of taking possession offer to the persons interested compensation for the standing crops and trees (if any) on such land and for any other damage sustained by them caused by such sudden dispossession and not excepted in section 24; and, in case such offer is not accepted, the value of such crops and trees and the amount of such other damage shall be allowed for in awarding compensation for the land under the provisions herein contained.

PART III.

REFERENCE TO COURT AND PROCEDURE THEREON.

Reference to Court.

18. (1) Any person interested who has not accepted the award may, by written application to the Collector, require that the matter be referred by the Collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the person to whom it is payable, or the apportionment of the compensation among the persons interested.

(2) The application shall state the grounds on which objection to the award is taken:

Provided that every such application shall be made,—

(*a*) if the person making it was present or represented before the Collector at the time when he made his award, within six weeks from the date of the Collector's award;

(*b*) in other case, within six weeks of the receipt of the notice from the Collector under section 12, subsection (2), or

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within six months from the date of the Collector's award, whichever period shall first expire.

Collector's statement to the Court

19. (1) In making the reference (1), the Collector shall state for the information of, the Court in writing under his hand,—

(*a*) the situation and extent of the land, with particulars of any trees, buildings or standing crops thereon;

(*b*) the names of the persons whom he has reason to think interested in such land;

(*c*) the amount awarded for damages and paid or tendered under sections 5 and 17, or either of them, and the amount of compensation awarded under section 11; and

(*d*) if the objection be to the amount of the compensation, the grounds on which the amount of compensation was determined.

(2) To the said statement shall be attached a schedule giving the particulars of the notices served upon, and of the statements in writing made or delivered by, the parties interested respectively.

Service of notice.

20. The Court shall thereupon cause a notice specifying the day on which the Court will proceed to determine the objection, and directing their appearance before the Court on that day, to be served on the following persons, namely :—

(*a*) the applicant;

(*b*) all persons interested in the objection, except such (if any) of them as have consented without protest to receive payment of the compensation awarded; and,

(*c*) if the objection is in regard to the area of the land or to the amount of the compensation, the Collector.

Restriction on scope of proceedings.

21. The scope of the inquiry in every such proceeding shall be restricted to a consideration of the interests of the persons affected by the objection.

Proceedings to be in open court.

22. Every such proceeding shall take place in open Court, and all persons entitled to practise in any Civil Court in the province shall be

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entitled to appear, plead and act (as the case may be) in such proceeding,

Matters to be considered in determining compensation.

23. (1) In determining the amount of compensation to be awarded for land acquired under this Act, the Court shall take into consideration—

first, the market-value of the land at the date of the publication of the declaration relating thereto under section 6;

secondly, the damage sustained by the person interested, by reason of the taking of any standing crops or trees which may be on the land at the time of the Collector's taking possession thereof;

thirdly, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of severing such land from his other land;

fourthly, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of the acquisition injuriously affecting his other property, moveable or immoveable, in any other manner, or his earnings;

fifthly, if, in consequence of the acquisition of the land by the Collector, the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change; and

sixthly, the damage (if any) *bona fide* resulting from diminution of the profits of the land between the time of the publication of the declaration under section 6 and the time of the Collector's taking possession of the land.

(2) In addition to the market-value of the land as above provided, the Court shall in every case award a sum of fifteen per centum on such market-value in consideration of the compulsory nature of the acquisition.

Matters to be neglected in determining compensation.

24. But the Court shall not take into consideration—

first, the degree of urgency which has led to the acquisition;

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secondly, any disinclination of the person interested to part with the land acquired ;

thirdly, any damage sustained by him which, if caused by a private person, would not render such person liable to a suit ;

fourthly, any damage which is likely to be caused to the land acquired, after the date of the publication of the declaration under section 6, by or in consequence of the use to which it will be put ;

fifthly, any increase to the value of the land acquired likely to accrue from the use to which it will be put when acquired ;

sixthly, any increase to the value of the other land of the person interested likely to accrue from the use to which the land acquired will be put up ; or

seventhly, any outlay or improvements on, or disposal of, the land acquired, commenced, made or effected without the sanction of the Collector after the date of the publication of the declaration under section 6.

Rules as to amount of compensation.

25. (1) When the applicant has made a claim to compensation, pursuant to any notice given under section 9, the amount awarded to him by the Court shall not exceed the amount so claimed or be less than the amount awarded by the Collector under section 11.

(2) When the applicant has refused to make such claim or has omitted without sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded by the Court shall in no case exceed the amount awarded by the Collector.

(3) When the applicant has omitted for a sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded to him by the Court shall not be less than, and may exceed, the amount awarded by the Collector.

Form of awards.

26. Every award under this Part shall be in writing signed by the Judge, and shall specify the amount awarded under clause *first* of sub-section (1) of section 23, and also the amounts (if any) respectively awarded under each of the other clauses of the same sub-

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section, together with the grounds of awarding each of the said amounts.

Costs.

27. (1) Every such award shall also state the amount of costs incurred in the proceedings under this Part, and by what persons and in what proportions they are to be paid.

(2) When the award of the Collector is not upheld, the costs shall ordinarily be paid by the Collector, unless the Court shall be of opinion that the claim of the applicant was so extravagant or that he was so negligent in putting his case before the Collector that some deduction from his costs should be made or that he should pay a part of the Collector's costs.

Collector may be directed to pay interest on excess compensation.

28. If the sum which, in the opinion of the Court, the Collector ought to have awarded as compensation is in excess of the sum which the Collector did award as compensation, the award of the Court may direct that the Collector shall pay interest on such excess at the rate of six per centum per annum from the date on which he took possession of the land to the date of payment of such excess into Court.

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THE LOCAL AUTHORITIES LOANS ACT, 1888.

MADRAS ACT No. I OF 1888.

(As modified up to 31st March 1914)

An Act to empower Local Authorities to guarantee Interest on, or to create a fund for Re-payment of, Capital expended on certain purposes.

Preamble.

WHEREAS it is expedient to empower local authorities to charge their funds with the payment of interest on capital applied to the carrying out of works to the execution of which the funds of the local authority can legally be applied ; It is hereby enacted as follows :—

Short title, extent and commencement.

1. This Act shall be called the "Local Authorities' Loan Act, 1888." It extends to the whole of the Madras Presidency.

Local authority

2. In this Act " local authority" means any district or municipal board constituted under the provisions of Acts IV and V of 1884 (Madras) or other such law for the time being in force : and

Funds.

"funds," used with reference to any local authority, means any district or municipal fund to the control or management of which such authority is entitled, and any rates, taxes or tolls leviable by, and any property vested in, such authority.

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Power of local authority to guarantee payment of interest on, or to create a fund for repayment of, capital expended on any work to which the funds may be applied.

3. The Local Government, with the previous sanction of the Governor-General in Council, may authorize any local authority, either severally or in conjunction with any other local authority, to charge its funds or any part thereof by way of guarantee for the payment of interest on, or by the creation of a fund for the repayment of, monies expended or to be expended on any work or for any work or for any of the purposes to which such funds might be by law applied.

Remedy by attachment if engagements not fulfilled.

4. In the event of default being made by a local authority in the fulfilment of engagements entered into under the last preceding section, the Governor in Council may, on the application of a person entitled under such engagements, attach the funds made subject to charge on account thereof. After such attachment, no person, except an officer appointed in this behalf by the Governor in Council, shall in any way deal with the attached funds: but such officer may do all acts in respect thereof which the local authority might have done if such attachment had not taken place, and may apply the proceeds to the discharge of the liabilities incurred and in payment of all costs due in respect thereof, and of all expenses caused by the attachment and subsequent proceedings consequent thereon.

Attachment not to defeat prior charges legally made.

Provided that no such attachment shall defeat or prejudice any debt for which the funds attached were previously pledged in accordance with law; but all such prior charges shall be paid out of the proceeds of the funds before any part of the proceeds is applied to the satisfaction of a liability incurred under this Act.

Power of Government to make rules.

5. The Governor in Council may, from time to time, make rules consistent with this Act as to—

(1) the nature of the funds on the security of which interest may be guaranteed,

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(2) the works for the carrying out of which the payment of interest may be guaranteed ;

(3) the manner of making application for sanction to give such guarantee ;

(4) the inquiries to be made in relation to such applications and the manner of conducting such inquiries ;

(5) the inspection of any works carried out under any contract in respect of which the payment of interest is guaranteed under this Act ;

(6) the accounts to be kept by the person or corporate body with whom such contract is made and for the inspection of the same ;

(7) the attachment of the funds and the manner of collecting or disposing of them ;

and as to all other matters incidental to carrying this Act into effect.

All such rules shall be published in the *Fort St. George Gazette*.

Cancellation or alteration of rules.

The Governor in Council may, in like manner, from time to time, cancel or alter such rules.

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THE MADRAS RENT AND REVENUE SALES ACT 1839.

ACT VII OF 1839.

[*Passed on the 18th March, 1839.*]

1. [*Repeal of Reg. XXVIII of 1802, s. 23.*] *Rep. Act XIV of 1870.*

Tahsildars empowered to sell property distrained.

2. * * * All tahsildars within the territories subject to the Presidency of Fort St. George shall be vested with the powers of Commissioners for the sale of property distrained for arrears of rent or of revenue, and shall be subject to all rules and provisions to which by any law or regulation such Commissioners are subject.

Control of tahsildars in exercise of such power.

3. Provided always that in respect of the exercise of those powers tahsildars shall be subject to the control and superintendence of the Collector, and shall not be subject to the authority of the Zila Judge, except in the case of any Judicial proceedings.

4. [*Their liabilities in exercise of same power.*] *Rep. by the Repealing and Amending Act*, 1891 (*XII of* 1891).

Fees for selling property to be credited to Government.

5. Provided also that tahsildars shall not be entitled to any fee or commission for selling such distrained property; but that all fees or commission which may be now lawfully taken by Commissioners for the sale of such distrained property shall be taken and carried to the account of Government.

Delegation of tahsildars' powers.

6. And it is hereby enacted that tahsildars shall have authority, subject to the orders of the Collector, to delegate the powers vested in them by the second section of this Act to any public servants placed under their authority; and that the provisions of [sections 3 and 5] of this Act shall apply to all public servants to whom those powers shall have been so delegated in the same manner as they apply to tahsildars.

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THE MADRAS REVENUE SUMMONS ACT, 1869.

MADRAS ACT No. III of 1869.

An Act to empower Revenue officers to summon persons to attend at their Cutcherries for the settlement of matters connected with Revenue administration.

WHEREAS it is found that the revenue administration of the country is retarded, because Revenue officers, namely, Collectors, Sub-Collectors, Assistant Collectors, Deputy Collectors, Tahsildars, and Deputy Tahsildars, are not made competent, by express provision of law, to issue summonses for the attendance of persons, or the production of documents in certain cases in which it is their duty to hold investigations; It is hereby enacted as follows :—

Preamble.

1. Collectors, Sub-Collectors, Assistant Collectors, Deputy Collectors, Tahsildars and Deputy Tahsildars shall have power to summon all persons resident within the District, whose evidence may appear to them to be necessary for the investigation of any matter in which they are authorized to hold an inquiry, and also to require the production of any document relevant to the matter under inquiry, which may be in the possession or under the control of such person.

Revenue officers empowered to summon person to appear or to produce any document before them.

2. Such summons shall be in writing, and authenticated by the signature and seal of the officer by whom it is issued. It shall require the person summoned to appear before the said officer at a stated time and place, and shall specify whether his attendance is required for the purpose of giving evidence, or to produce a document, or for both purposes; and any particu-

Terms of summons

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lar document, the production of which is required, shall be described in the summons with convenient certainty.

Mode of service of summons.

3. The summons shall be served personally on the person summoned, or if he cannot be found, it may be left for him with some adult member of his family residing with him or with the head of the village in which he lives.

Persons summoned to produce documents, may send them by a third party.

4. Any peron may be summoned to produce a document, without being summoned to give evidence; and any person summoned merely to produce a document, shall be deemed to have complied with the summons, if he cause such document to be produced, instead of attending personally to produce the same.

When personal attendance of witnesses may be dispensed with; and procedure in such cases.

5. When the person, whose evidence may be required, is unable, from sickness or infirmity, to attend before the officer issuing the summons, or is a person whom by reason of rank or sex it may not be proper to summon, the officer issuing the summons may, of his own motion, or on the application of the party whose evidence is desired, dispense with the appearance of such person, and order him to be examined by a subordinate deputed by such officer for the purpose.

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THE MADRAS ENDOWMENTS AND ESCHEATS 1817.

REGULATION VII OF 1817.

[*Passed on the 30th September, 1817.*]

A Regulation for the due appropriation of the rents and produce of lands granted for the support of mosques, Hindu temples and colleges, or other public purposes; for the maintenance and repair of bridges, choultries or chattrams, and other public buildings; and for the custody and disposal of escheats.

WHEREAS considerable endowments have been granted in money, or by assignments of land, or of the produce or portions of the produce of land by former Governments of this country, as well as by the British Government, and by individuals for the support of mosques, Hindu temples, colleges and choultries, and for other pious and beneficial purposes; and whereas there are grounds to believe that the produce of such endowments is in many instances appropriated, contrary to the intentions of the donors, to the personal use of the individuals in immediate charge and possession of such endowments; and whereas it is the duty of the Government to provide that all such endowments be applied according to the real intent and will of the grantor; and whereas it is moreover expedient to provide for the maintenance and repair of bridges, choultries, chattrams and other buildings which have been erected either at the expense of Government or of individuals, for the use and convenience of the public; and also to establish proper rules for the custody and disposal of escheats—the following rules have been enacted, to be in force from the date of their promulgation throughout the Provinces immediately dependent on the Presidency of Fort St. George.

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2. The general superintendence of all endowments in land or money granted for the support of mosques, Hindu temples or colleges, or for other pious and beneficial purposes, and of all public buildings, such as bridges, choultries or chattrams, and other edifices, in the several Provinces dependent on the Presidency of Fort St. George, is hereby vested in the Board of Revenue.

General superintendence of endowments for support of mosques, etc.

3. It shall be the duty of the Board of Revenue to take such measures as may be necessary to ensure that all endowments made for the maintenance of establishments of the description above mentioned are duly appropriated to the purpose for which they were destined by the Government or the individuals by whom such endowments were made. In like manner it shall be the duty of that Board to provide, * * * for the due repair and maintenance of all public edifices which have been erected at the expense either of the former or present Government, or of individuals, and which either are, or can be, rendered conducive to the convenience of the community.

Board to provide for appropriation of such endowments, and for repair of public buildings.

4. In those cases, however, in which any of the buildings specified in the preceding section have fallen to decay, and cannot be conveniently repaired, or are not calculated, if repaired, to afford any material accommodation to the public, the Board of Revenue shall submit to Government their opinion as to the most expedient mode of disposing of such buildings; and they shall be sold on the public account, or otherwise disposed of, as the Governor in Council may determine.

Buildings fallen to decay or not calculated to be useful if repaired how to be disposed of.

5. Under the foregoing rules it may be incumbent on the Board of Revenue to prevent any endowments in land or money, which have been granted for the support of establishment of the above description, or any public edifices, from being converted to the private use of individuals or otherwise misappropriated.

Board to prevent endowments from being appropriated to private uses.

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6. The general superintendence of all escheats is likewise hereby vested in the Board of Revenue, who will through the channel hereafter mentioned, inform themselves fully of all property of that description, and submit to Government their opinion as to the most expedient mode of disposing thereof ; and the same shall be sold on the public account, or otherwise disposed of, as the Governor in Council may determine.

General superintendence of escheats.

7. To enable the Board of Revenue the better to carry into effect the duties intrusted to them by this Regulation, local agents shall be appointed in each zila, subject to the authority, control and orders of that Board

Local agents.

8. The Collector of the zila shall be *ex officio* one of those agents, and the Governor in Council when he deems it necessary, may appoint any other public officer or officers from the civil, military or medical branch of the service to act in conjunction with him.

Ex-officio agents.

9. Under the provisions of the persent Regulation it will be the duty of the local agents to obtain full information from the public records, and by personal inquiries, respecting all endowments, establishments and buildings of the nature of those before described, and respecting all escheats, and to report to the Board of Revenue any instance in which they may have reason to believe that lands or buildings, or the rent or revenues derived from lands are unduly appropriated, being in all cases careful not to infringe any private rights, or to occasion unnecessary trouble or vexation to individuals.

Agents to ascertain particulars of endowments, etc, and report to Board.

10. The said local agents shall further ascertain and report to the Board of Revenue the names of the present trustees, managers or superintendents of the several institutions, foundations or establish- ments above described, together with other particulars respecting them, and by whom and under what authority they have been appointed

To report names, etc., of persent trustees or managers, and by what authority appointed ;

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or elected, and whether in conformity to the special provisions of the original endowment and appropriation by the founder or under any general rules or maxims applicable to such institutions and foundations.

to report to Board vacancies or casualties, and pretensions of claimants ;

11. The local agents shall also report to the Board of Revenue all vacancies and casualities which may occur, with full information of all circumstances, to enable that Board to judge of the pretensions of the person or persons claiming the trust, particularly whether the succession has been heretofore by inheritance in the line of descent, or whether the successor has been in former instances elected, and by whom, or whether he has been nominated by the founder, or his heir or representative, or by any other individual patron of the foundation, or by any officer or representative of Government, or directly by the Government itself.

to recommend fit persons where right of nomination rests with Government.

12. In those cases in which the nomination has usually rested with the Government, or with the public officer, or in which no private person may be competent and entitled to make sufficient provision for the succession to the trust and management, it will be the further duty of the local agents to propose, for the approval and confirmation of the Board of Revenue, a person or persons for the charge of trustee, manager or superintendent, strictly attending to the qualifications of the person or persons selected, and to any special provisions of the original endowments and foundation, and to the general rules or the known usages of the country applicable to such cases.

Board to appoint persons, or make other provisions for trust with reference to conditions of endowment.

13. On the receipt of the report and information required by the preceding clause, the Board of Revenue shall either appoint the person or persons nominated for their approval, or shall make such other provision for the trust, management or superintendence, as may to them seem right and fit, with reference to the nature and conditions of the endowment,

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having previously called for any further information from the local agents that may appear to them to be requisite.

Persons feeling injured by orders under Regulation may sue for recovery of rights or for damages.

14. Nothing contained in this Regulation shall be construed to preclude any individual who may conceive that he has just grounds of complaint on account of any orders which may be passed by any of the before-mentioned authorities with respect to the appropriation of any lands or buildings, or of any rents and revenues from lands, of the nature of those before described, from suing in the mode and form prescribed by the Regulations where Government or public officers are parties; or under the general provisions of the Regulations, if the suit be brought against a competitor or other private person, for the recovery thereof in the regular course of law, or for compensation in damages for any loss or injury supposed to have been unduly sustained by him.

Object of Regulation.

15. It is to be clearly understood that the object of the present Regulation is solely to provide for the due appropriation of lands or other endowments granted for public purposes agreeably to the intent of the granter, and not to resume any part of them or of their produce, for the benefit of Government. In like manner it is fully intended that all buildings erected by any former or the present Government, or by individuals, for the convenience of the public, should be exclusively appropriated to that purpose, with the exception of such as have fallen to decay and cannot be conveniently repaired, or which can no longer contribute to the accommodation of the community.

Native servants and others guilty of fraud or embezzlement, how punished.

16. The legislative provisions now in force, or which may hereafter be enacted, for the punishment of fraud or embezzlement in the Native servants of Government employed under the Collector in the department of land-revenue, shall be held applicable to all Native servants, and to all trustees, managers or superintendents

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employed in, or charged with, the settlement, custody or appropriation of the revenues, funds or other property of the public institutions referred to in this Regulation.

[**17.** Notwithstanding anything hereinbefore contained, the Governor in Council may delegate power to dispose of buildings under section 4 or of escheats under section 6, to the Board of Revenue or to any officer not below the rank of an officer in charge of the revenue administration of a division of a district]

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APPENDIX B

THE MADRAS VILLAGE PANCHAYATS ACT, 1920.

STATEMENT OF OBJECTS AND REASONS.

The Royal Commission on Decentralization advocated the constitution of panchayats for the administration of the local affairs of villages and the Government of India agreed that a cautious attempt should be made to introduce the panchayat system where circumstances were favourable. In 1915-16 the Local Government resolved on two lines of advance in this direction, viz.—

(*a*) to simplify the application of the provisions of the Local Boards Act relating to unions so as to permit of the creation of minor union panchayats under the Act for a number of villages, and

(*b*) to give a trial to informal panchayats for general purposes constituted on a voluntary basis and without legislative sanction in the smaller villages.

Valuable experience has been gained since, especially in relation to the second line of advance and in respect of informal forest panchayats, which were constituted in several districts as a result of the orders passed by the Government on the recommendations of the Forest Committee. Informal panchayats have been established in almost every district and at the end of 1918 there were working in the Presidency about 1,010 panchayats, of which 319 were looking after village forests and the rest such general matters as village conservancy, sanitation, water-supply, etc. The results achieved by them have not been discouraging, but want of legal sanction for the

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levy of taxes and of power to enforce decisions has been an impediment in their progress. The object of this Bill is to remedy this defect and give the panchayats a statutory basis. In framing the Bill, the observations made by the Government of India in their resolution No. 41, dated 16th May 1918, have been kept in view.

2. The Bill will enable the villagers to organize themselves legally for carrying out all or any of the approved common purposes, through the panchayat members, all of whom, with the exception of the village headman, will be elected, and to levy under proper sanction such taxes and fees as may be considered sufficient to provide suitably for the growing variety of their needs. The duties which panchayats may undertake have been made as comprehensive as possible. Panchayats will no doubt start with a limited range of activities, but, with the increasing success of their earlier efforts, they are bound rapidly to widen their sphere of usefulness. The provisions of the Bill have been made deliberately elastic to suit such a development. In view of the Village Courts Act recently placed on the statute book, it has been decided not to propose any judicial functions for panchayats contemplated in the present Bill.

3. The Bill permits of separate panchayats being constituted for separate functions even in the same village and of a panchayat being constituted for a group of revenue villages or for part of a revenue village. The general policy will, however, be to have only one panchayat for a revenue village.

4. All the powers relating to the establishment and control of the panchayats are reserved by the Bill to the Government in the first instance, but the policy will be to delegate eventually all of them with the exception of the rule-making power. A registrar, who will be paid out of the revenues of the Local Government, will be appointed at the outset. He will organize panchayats and superintend their working, and the powers of Government will be deligated to him to such extent as may be found necessary from time to time. When under his guidance a sufficient number of panchayats have proved successful, and the movement has taken root, in any area, his control will be withdrawn from that area and the powers

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delegated to him will be transferred, as experience may dictate, to one or other of the officers and persons mentioned in clause 35. When panchayats have been established in every district and their usefulness demonstrated over the whole Presidency, the need for a Registrar for organizing and controlling them will cease to exist, and the Government contemplate the abolition of the appointment when that stage is reached. The panchayat, which is the last link in the chain of local self-Government, will thereafter be securely fastened to the links above it, viz, the taluk and district boards. It is the latter that will ultimately control the activities of panchayats except those few functions like forests, in whose case the control of outside authorities has necessarily to be reserved.

5. It is believed that this measure help to rouse the communal spirit and enable the villagers to work together more and more for common purposes, to gather experience in managing affairs affecting their health and prosperity, and to fit themselves in the course of time to take a more fruitful and active part in promoting the broader interests of their district, province and country.

NOTES ON CLAUSES.

CHAPTER I.

Clause 2.—Areas included in unions formed under the Local Boards Act have not been excluded, as a panchayat may be established within the limits of a union for other than local fund purposes and as it is possible that some areas of that type might prefer to come under this Bill instead of continuing under the Local Boards Act.

Clause 3 (3)—*Landholder.*—The definition has been made as wide as possible with the object of extending the franchise to people actually cultivating land, whether as tenants or as sub-tenants.

Clause 3 (8)—*Rent.*—This is defined for the purpose of clause 6 (1) (ii). The object here again is to widen the franchise as far as possible.

Clause 3 (9)—*Village.*—Ordinarily the unit of panchayat administration will be a single revenue village. But special

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circumstances such as the existence of a common interest or the necessity to neutralise faction might make it desirable to include adjacent villages or hamlets in a single panchayat area or to split up one revenue village into two or more panchayat areas. Hence the distinction drawn here between revenue village and village.

CHAPTER II.

Clause 4.—Various functions have been specified in clauses 15 to 19. It is not ordinarily likely that a village will consent to form a number of functional panchayats; one general panchayat will probably suffice in the case of most villages for attending to all functions. Provision has however been made in this clause for people to have separate panchayats for separate functions, if they so desire or if it is found necessary or expedient.

Clause 5.—It is proposed that the village headman or in the case of grouped villages each of the headmen, shall be ex-officio member of the panchayat. These men have in many cases considerable influence and will be useful in the important work of collecting the panchayat revenue (clauses 27 and 28). All other members of the panchayat will be elected. The strength of the panchayat will depend on local circumstances and on the number of villages included in the panchayat area.

Clause 6.—The franchise has been given a very wide popular basis to cover all interests in a village.

Clause 8.—The president will be elected by the panchayat.

Clause 10.—A paid secretary may become necessary in some cases for keeping accounts, preparing assessment registers, etc., where the volume of such work has grown heavy.

Clause 12.—Power is taken to remove an undesirable panchayatdar or president.

CHAPTER III.

Clauses 15 *to* 19.—The functions which a panchayat may exercise are divided into five classes:—

Firstly.—Functions which a panchayat may on its own initiative exercise on its being constituted. These are specified

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in clause 15 and relate (*a*) to such matters as roads, lighting, conservancy, sanitation, water-supply, drainage, vaccination and registration of vital statitics, (*b*) the control of communal porambokes and property belonging to the villagers in common, and (*c*) village protection. At present it is common practice for villagers to engage men to watch their crops and houses. Sub-clause (xv) recognizes this practice.

Secondly.—Functions which a panchayat may exercise only when it is authorized to do so by a local board. These are specified in clause 16. The revenues from markets, cart-stands, slaughter-houses, fairs and avenues admit of large expansion and cannot well be foregone altogether by local boards. Fairs and festivals are usually attended by people from many villages and their mismanagement may involve a large area in an epidemic. Education and medical relief are important matters which are now attended to by local boards. It is therefore necessary that a panchayat should exercise the functions mentioned in clause 16 only when it is permitted to do so by the local board.

Thirdly—Control of village forests.—This is provided for in clause 17 and can be exercised only on an authority from Government. Fuel and fodder reserves, etc., have been actually handed over to informal forest panchayats on condition of their paying a fixed sum to Government in return for the privileges enjoyed by them. Under clause 17 it will be possible to give a legal status to such panchayats or to transfer the protection and management of village forests to any panchayat constituted under this measure. The details will be settled by rules under clause 41.

Fourthly.—Management of any institution, execution of any work, or the performance of any duty which may be entrusted to the panchayat by any body with its consent—clause 18.

Fifthly.—Any function not coming under clauses 15 to 18 which Government may in the light of future experience consider it desirable to entrust to a panchayat—clause 19. This clause will be useful, in the fulness of time, in enabling the Government to devolve on panchayats duties even of an administrative nature.

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Clause 20.—This provides for the constitution of committees with delegated powers for disposal of matters arising for decision by the panchayat.

Clause 21.—If the notice under sub-clause (1) (*b*) is disobeyed, the panchayat is empowered under sub-clause (3) to carry out the work and to get the cost recovered as an arrear of land revenue.

Sub-clause (1) (*c*) empowers a panchayat to set apart any water source for any specific purpose and to prohibit its pollution. The penal provision in sub-clause (2) is similar to that in section 100-B of the Local Boards Act.

Clause 23.—Power is given to a panchayat to frame by-laws.

CHAPTER IV.

Clause 24.—*Sub-clause* (1) mentions the taxes and fees which a panchayat may levy. No tax is compulsory and while the sub-clause recites specifically various sources of revenue more or less familiar from which a panchayat may choose, it is not bound to select any of these and it may propose under sub-clause (2) to levy any other tax or fee which it may find to be convenient and suitable to the village community. In many parts of the country, the villagers do even now, from time to time, levy for various village purposes subscriptions which are assessed on the villagers in various ways. It is impossible to provide by statute for all possible means of taxation and the wording of the sub-clause has therefore been made as wide as possible. The initiative in such proposals will rest with the panchayat. But no tax or fee can be levied without the approval of Government and except in conformity with the rules, if any, made by them.

Sub-clause (1) (*a*) provides for the levy of a cess on land. Landholders are familiar with this kind of tax. Under clause 27 (1) it will be assessed and collected by the Collector like the land cess under the Local Boards Act and credited to the panchayat fund. Land cess is now the main source of income of local boards and a diversion of any part of it to these panchayats would weaken their finance. The panchayat cess has therefore been proposed as an additional

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cess. The tax is optional and can be levied only if the panchayet so chooses ; and there need be no fear that a panchayat will propose a tax which will be felt as a burden by the villagers.

Sub-clause (1) *(b)* provides for the levy of a tax on buildings with reference to their capital value. Annual rental is not easily ascertainable and is not a suitable basis in villages where houses are usually occupied by the owners. Villagers on the other hand can easily estimate what is the reasonable value of a building.

Sub-clause (1) *(c)* provides for the levy of a profession tax. Schedule A enumerates some of the profession, etc., which may be taxed. It is equitable to make hotel-keepers, money-lenders, merchants, traders, etc., to pay their share and thus to secure a general distribution of the burden of taxation.

Sub-clause (1) *(d) to (f)* provide for the levy of fees for the use of (*a*) communal poramboke and public places, (*b*) sites and institutions made over by local boards to the control of the panchayat, and (*c*) buildings vesting in or under the control of the panchayat.

Sub-clause (1) *(g)* provides for the levy of fees for permits for grazing and removal of fuel or other forest produce, if village forests are transferred to a panchayat under clause 17.

Clause 25.—The condition laid down in this clause will prevent indiscriminate or ill-considered proposals for taxation and is intended to enforce the responsibility which panchayatdars should feel towards their constituents.

Clause 27.—The cess on land if levied will, as already stated, be assessed and realized by the Collector. Other taxes and fees will be assessed by the panchayat.

Clause 28.—Applications for the revision of original assessments of taxes and fees, other than the cess on land, may be made to the panchayet, and arrears of such taxes and fees are recoverable by the village headman by the distraint and sale of the moveable property of the defaulters.

Clause 29.—The Decentralization Commission and the Government of India have suggested that a portion of the land

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cess raised in the village by local boards might be made over to the panchayat. But this suggestion is not feasible having regard to the financial condition of the local boards and the demands on their funds. Provision is, however, made for crediting to the panchayat fund any contribution that a local board or the Government may make to a panchayat.

CHAPTER V.

Clause 30.—This clause is more elaborate than the corresponding provision contained in the Madras Local Boards Act, 1884, and the Madras District Municipalities Act, 1884. In the absence of any provision allowing regular appeals from the decisions or acts of a panchayat, the reservation of a comprehensive power of suspension or cancellation of this kind is necessary in villages where panchayats are likely in some cases and on some occasions to become arbitrary in act and procedure as a result of faction or violent local feeling.

Clauses 32 *and* 33.—Power is taken to suspend or dissolve a panchayat which persistently defaults in the performance of its duties and to arrange for its work being carried on pending its reconstitution or for the disposal of its funds and property in an equitable manner. Sections 56 and 57 of the Bengal Village Self-Government Act, 1919, have been followed.

Clauses 34 *to* 36.—It would not be possible for the Government to exercise all the powers reserved to them under this law nor would it be desirable, were it possible. Power is therefore taken to appoint a Registrar in the beginning for organizing panchayats and superintending their working and to delegate to him all or any of the powers of the Local Government, except the power to make rules. When the movement has taken root, it is proposed to transfer the control to one or other of the officers and persons mentioned in clause 35 and abolish the control of the Registrar. In respect of such functions of panchayats as are similar to those of local boards, the ultimate aim is to transfer the control to the presidents of district or taluk boards. In the case of forest panchayats the control has for obvious reasons to be vested in the District Forest Officer. In the case of panchayats which exercise other functions, it may be expedient to vest control

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in other officers or persons as may be deemed expedient. The clause as drafted is elastic and would permit of the delegation of the powers of the Government to any body.

Clause 36.—This provides for the withdrawal or modification where necessary of powers once delegated under clauses 34 and 35.

CHAPTER VI.

Clause 37.—A panchayatdar would be liable for loss, waste or misapplication of panchayat money or property, if he is directly responsible for the same. Power is given to Government to decide such cases and direct recovery of damages from the panchayatdar.

Clause 38, *sub-clause* (*b*).—Section 261 (1) of the Madras District Municipalities Act, 1884, and section 156 (1) of the Madras Local Boards Act, 1884, require one month's notice for a suit. Three months' notice is proposed in this clause to suit village conditions. A panchayat must have time to come to a decision.

Clause 39.—The provisions of section 277 of the Madras District Municipalities Act, 1884, have been adopted. They will be more needed in a village than in a town.

Clause 41,—This clause provides for the rule-making powers of Government.

Clauses 42 *to* 45.—These clauses have been adopted *mutatis mutandis* from sections 326, 329, 330 and 331 of the Madras District Municipalities Act, 1920.

SCHEDULE A.

The schedule is not exhaustive and only enumerates some of the professions, etc., which may be taxed. It will be open to a panchayat when deciding to tax professions, trades and callings to omit from or add to the list.

(Signed) P. RAJAGOPALACHARI.

(Signed) F. J. RICHARDS.

Acting Secretary to Govt., L. & M. (Legislive) Dept.

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THE MADRAS VILLAGE PANCHAYATS ACT, 1920.

2. MINUTE OF DISSENT TO THE REPORT OF THE SELECT COMMITTEE.

The Bill has been reshaped and is satisfactory. It will be still more satisfactory if the sex bar against women is removed. As in England, we may first admit women with certain restrictions as to age, etc.

(Sd.) B. V. NARASIMHA.

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APPENDIX C.

THE MADRAS ELEMENTARY EDUCATION ACT, 1920.

1. STATEMENT OF OBJECTS AND REASONS.

The inadequacy of the present provision for elementary education has long been a matter of anxious concern to the Government. Liberal grants from general revenues to supplement the limited resources of local bodies and the generous exertions of private agencies have enabled considerable progress to be made during recent years, but if progress towards universal elementary education, enforced if necessary by compulsion, is to be accelerated, it has become imperatively necessary to place the future organization of elementary education on a statutory basis and to set the financial provision therefor on a stable footing, secure from the conflicting claims of other administrative needs.

2. Further if universal elementary education is to be attained, the activities of the various agencies engaged in supplying it (viz., Local Boards, Municipal Councils, and Mission and Non-Missionary agencies) must be co-ordinated and directed. The Bill accordingly provides for the creation in each district of a District Educational Council which will be an independent *ad hoc* body and not a statutory committee of any of the existing local bodies. The constitution of the Council is defined in chapter II of the Bill and its principal functions will be—

(*a*) to prepare schemes for the extension of elementary education with a view to its ultimately becoming universal ;

(*b*) to elicit and direct the co-operation of all agencies, whether public or private, engaged in providing elementary education on the lines best adopted to secure this object ;

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(*c*) to regulate the recognition of all elementary schools and to assess and disburse all grants-in-aid to private elementary schools from Provincial funds placed at their disposal for the purpose ; and

(*d*) to advise the Department of Education on all matters connected with elementary education including the provision of trained elementary school teachers.

Subject to the rules framed for their guidance local bodies and private agencies will continue to exercise full control over all elementary schools under their management.

3. To enable local bodies to meet the increased outlay on elementary education which they will have to incur, chapter III of the Bill provides for the levy with the previous sanction of the Governor in Council of an education tax subject to the prescribed maxima ; the proceeds of the proposed tax will be placed entirely at the disposal of each local authority within the areas subject to its jurisdiction in which it is raised. Clause 37 also provides for an equivalent contribution being made to each local body from Provincial funds.

4. Chapter V of the Bill provides for the introduction of compulsion in suitable areas with the previous sanction of the Local Government. Compulsion, however, can only be enforced where sufficient school places exist to render it practicable and provision is made to secure compliance with that condition. Provision is also made for such exemptions as are necessary in respect of particular areas, classes or individuals. Attendance will be enforced by 'attendance committees' appointed by local bodies.

5. Chapter VI deals with the question of religious instruction in recognized elementaay schools. It enables District Educational Councils to enter into agreements with managers of private institutions where religious instruction of a denominational type is enforced, by which special arrangements will be made for the exemption of pupils whose guardians object to their attendance at such instruction and to open new public elementary schools at which such pupils can attend where circumstances render this course necessary.

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NOTES ON CLAUSES.

The principal clauses in the Bill are noticed below:—

CHAPTER I.

Clause 2, empowers the Local Government to select areas in which the Act may be introduced and to specify the date from which it should come into force. This will enable Government to exclude from the operation of the Act agency and other backward tracts.

Clause 3, *sub-clause* (*viz.*), leaves elementary education to be defined by rule. Otherwise, any alteration in the definition from time to time will require legislation.

Sub-clauses (xiii) and (xiv).—The existing departmental terminology of 'public schools under public management' and 'public schools under private management' is confusing and misleading. Opportunity has been taken to adopt a simpler definition.

Sub-clause (xv) leaves 'school-age' to be defined by rule and allows for its being varied not only in different areas but also in respect of different communities. It has been represented that, as religious instruction is compulsory in the case of Muhammadan boys, they enter schools imparting secular instruction at a comparatively late age.

CHAPTER II.

Clause 4 provides for the appointment of District Educational Councils. Districts vary greatly in population and in the number of taluk boards and municipalities which they contain, and the number of members of each Council has therefore to be determined with reference to the circumstances of each district. No minimum or maximum number of members has therefore been laid down.

Clause 5 (1).—It is desirable that the new Councils should, at the outset, be under the guidance of the Collectors of the districts to ensure the success of the experiment, but provision is made for nomination or for the Councils being empowered to elect their own presidents after some experience has been gained.

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Clauses 5 (4), (5) and (6) provide for the representation on the Council of the district board, of taluk boards and municipal councils within the district, and where deemed necessary, of private educational bodies and associations of managers interested in elementary education.

Clause 5 (7) reserves to the Governor in Council the power of making nominations to the District Educational Council subject to a specified maximum. This is with a view to secure the representation of special communities, e.g., Muhammadans, and of non-officials or others who have exceptional knowledge of educational needs.

Clauses 25 *and* 26 provide for the submission by the Councils to the Director of Public Instruction of reports and returns relating to grants-in-aid and other matters to enable the Government to judge whether they are discharging satisfactorily the duties imposed on them.

Clause 28 deals with the constitution of the funds of the Councils. Clause 28 (*iii*) provides for cases in which educational benefactors may wish to make District Educational Councils, rather than any particular local authority, the trustees of endowments for elementary education.

CHAPTER IV.

Clause 41 empowers District Educational Councils to grant recognition to elementary schools by whatever agency managed and provides for an appeal against their orders in matters of recognition. It also safeguards the status of schools recognized by the department at the time of the passing of the Act.

Clause 42 empowers District Educational Councils to sanction grants-in-aid to managers of private elementary schools. It will not however be necessary for the manager of a private elementary school already admitted to aid at the time of the passing of the Act to submit a further application.

CHAPTER V.

Clause 44 provides for compulsion being made applicable to all children or being confined to boys of school-age or to girls of school-age.

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Clause 45 makes the sanction of the Governor in Council necessary to give effect to the resolution of a local authority to declare elementary education compulsory in any area under its jurisdiction.

Clause 47 provides for the grant by the Local Government of exemptions from the provisions relating to compulsory education to persons either by name or class. School attendance committees will deal with individual cases not covered by such exemptions.

Clauses 50 *and* 51 provide for the appointment of school attendance committees and for the punishment of guardians who fail to send their children to school without reasonable excuse.

Clauses 52 *and* 53 provide for agreements being entered into regarding exemption from religious instruction in private elementary schools, for the denouncement of such agreements by the managers of such schools, and for the opening of public elementary schools for the children affected, when necessary.

Clause 54 is intended to meet the case of district boards, such as Koraput and The Nilgiris, where taluk boards do not exist.

(Sd.) A. R. KNAPP.

(Sd.) F. J. RICHARDS.

Acting Secretary to Govt., L. & M. (Legislative) Dept.

MINUTES OF DISSENT.

1. The formation of separate educational councils in districts is in my opinion a move in the wrong direction.

2. It is no doubt true that the elementary schools under public management form but a minority, but they form a large minority. Till now local authorities had not a free hand in the management of these institutions. The Director of Public Instruction has been exercising a large measure of control over them. If his powers have to be devolved on any body, it must be on throughly representative bodies in each district.

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3. There is a large number of institutions managed by municipalities, private agencies and missionary bodies, and it is but proper that the control over them must be exercised by a committee on which are present also their representatives. Adequate representation of their interests may well be secured by forming a standing committee of the district board to which by statutory authority members may be co-opted representing all the municipal, missionary and private schools.

4. District boards have on their rolls a majority of members elected by taluk boards. Taluk boards have on their rolls a majority of members returned by direct election. The local boards and municipalities in each district have to determine the area in which an educational cess has to be levied. The development of self-governing institutions with a view to the progressive realization of responsibility must be achieved wherever possible, by a devolution of powers to agencies already existing like the district board manned by representatives of the general electorate. The Local Boards Act is shortly to be revised. The District Municipalities Act has been already revised. In rural and urban areas there will be boards and councils constituted on a purely democratic basis. One of their obligatory duties will be the dissemination of elementary education. If the apprehension be entertained that schools not under the management of taluk boards might suffer by want of representation, by all means provide for their safety and welfare by a statutory provision that their representatives must serve on the educational committee of the district board and legislate accordingly.

5. It must be borne in mind that district boards do not manage any elementary schools. There could be no antagonism between them and the agencies managing elementary schools. The adjustment between competing agencies may be well left to the existing district boards acting through their standing education committees. I fail to see the necessity or propriety of creating a fresh correlating district authority.

6. If we are going to have a district educational council manned by representatives returned by direct election and free local authorities altogether of their existing duties so far as education is concerned, that will raise altogether a different

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issue. But we could never think of doing this. The argument that the local authorities have numerous duties other than those connected with elementary education is in the circumstances of no force.

7. In my view a district council for education must be a standing education committee of the district board co-opting as members to that committee by statutory authority the representatives of all interests in each district. The Collector of the district and the presidents of taluk boards will be ex-officio members of the district board. The principal educational officer is often a nominated member of the Board. Missionary bodies could be adequately represented on the board. It is easy thus to form a standing educational committee of the district board composed of the principal members of the proposed district educational council with the power of co-opting members to represent interests not represented as above.

8. There is one other provision in the Bill which is capable of improvement. A new clause has been introduced in Chapter IV the effect of which is the abolition of fees in which education becomes compulsory. The local authority which imposes and receives the cess has, by a proviso to this clause, cast on it the duty of paying compensation as prescribed by rules for any loss of income sustained by elementary schools by the compulsory remission of fees. Now Chapter III relates to "Education Funds, their constitutions and control. All expenses incurred on elementary education by the local authority concerned shall be paid out of this fund." Local authorities will have to remit all fees as soon as education is made compulsory in the areas, notified under clause 46, How are they to meet both the loss sustained by them in connexion with the schools under their management and those sustained by institutions under private management? The funds of the council constituted under Chapter II are separate from those constituted under Chapter III; whereas the former are at the disposal of the correlating authority the latter have to be used for expenses incurred on elementary education by each local authority. In my view if local authorities have to introduce compulsory education and make it free the cess levied by them should be at their disposal and not be distributed in the manner

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suggested by the new clause. The loss sustained by institutions under private management must be made good by the District Educational Council.

(Sd.) T. DESIKACHARI.

District Educational Councils.—These Councils are unnecessary. They do not exist in the other provinces of India that have passed Education Acts. They were rejected in England twenty years ago. The introduction of these Councils is based on a distrust and condemnation of the educational work of local bodies in this Presidency which they have done nothing to deserve. In the other provinces the Educational Acts have enabled local bodies to undertake the new work and any devolution of power is for their benefit. Here the supposed transfer of power in the matter of recognition and grant-in-aid has evidently frightened missionary educational agencies and their voice being supreme in the Councils of Government, we have here *ad hoc* bodies created to wield the power which elsewherewould devolve on local bodies. The transfer is somewhat illusory, as in the above two matters the educational departments will still continue to have the determining voice under the Bill, both in the District Councils and in the appellate forum. Incidentally it may be better to point out the evils of the statutory provision that the Director of Public Instruction is the final authority in the above matters as that may be construed to be a statutory exemption of the Minister from responsibility for the Director's acts. In my opinion it is by far better to omit the provisions about the District Councils, and the devolutoin of power thereto, and to follow the lines adopted in the other provinces. The reasons given for a new departure here are unconvincing.

Composition of such Councils.—The provision that the Collector should be an ex-officio member and that Government should have power to nominate the President of the Council is certain to result in the Collector being nominated President, for a long series of years. The overworked Revenue Collector would generally evince little interest in the details of elementary education, with which he has had nothing to do till now. His presence will no doubt as a rule encourage and strengthen

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missionary agencies in their claims to grant in aid and recognition and that perhaps is the chief reason for his presence on the Council and for the provision about nomination. I think these provisions will render these Councils stiff formal bodies and will minimise the chances of securing enthusiastic advance in elementary education. An elected non-official president, preferably one serving on the local bodies, will be the fittest man to secure the rapid spread of education suitable to the needs of the local area.

The change in sub-clauses 4, 5, and 6 of clause 5 authorizing the selection of *outsiders* to represent local bodies on the District Council and its committees goes quite against the principle of representation and principles adopted in all recent legislation on local self-government in this presidency.

Taxation.—The provisions for taxation in the original Bill were all undesirable because they tended to lay further burdens on the poorer pattadars. The only equitable provision will be to equalise the burdens of taxation for education. It is the State's duty to educate and train its infant citizens. The easiest and best way of equalising the burden of this taxation on all is to get the required funds from general revenues. The change introduced by the Select Committee in clause 34 (iv) to secure equalisation of burdens by requiring Government to frame rules for the levy of a special tax in rural areas outside unions " payable by all or any of the persons resident or owning properties within such areas " is undesirable. It is too vague. It leaves Government to decide matters of great importance which the statute should determine. It is too wide. It may authorize a poll tax or a list of personal or class exemptions. What species of Property—movable or immovable—are to be taxed is left to the Executive to determine so far as these areas are concerned while the statute prescribes which properties are to be taxed by local bodies in other areas.

Clause 53.—I am in favour of the insertion of the conscience clause similar to those found in the English Acts. I do not think that the high souled missionaries who are now trying to educate Young India presumably to render it fitter for receiving Christian truths will be more seriously hampered by such a clause than by the present clause 53.

(Sd.) B. V. NARASIMHA AYYAR.

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The Bill has been liberalised in the Select Committee to some extent but some objectionable features are not yet removed. My view has always been that the whole educational-system, primary, secondary and collegiate, should be thoroughly sifted and devised and planned in a comprehensive manner so that the whole educational superstructure should be broad-based on the foundations of elementary education. Piecemeal legislation will not be satisfactory.

2. The Government recognized since 1854 that simplification and larger introduction of practical subjects is imperative regarding primary education. The Education Act, 1918 (8 and 9, Geo. V., Chapter 39), provides for the inclusion in the curriculam of public elementary schools at appropriate stages, practical instruction suitable to the ages, abilities and requirements of the children and for organising in public elementary schools courses of advanced instruction for the older and more intelligent children in attendance at such schools and for attending to the health and physical condition of children educated therein. The definition of elementary education and elementary school should have been widened on the above lines instead of leaving it to the Governor in Council to frame rules hereafter. Clause 4 of section 41 suggests the stereotyping of the old unsatisfactory system of imparting primary education.

3. The constitution of District Educational Council is an unsatisfactory feature. No other province adopted this unusual course. English Elementary Education Act, 1870, established School Boards elected by popular vote in districts where voluntary effort was inadequate to provide the necessary school accommodation with the sole aim of supplementing voluntary effort by collective action. This was abolished by the Education Act of 1918 in England by entrusting the duty to the local bodies. If it be urged that in India sister provinces entrusted the duties to the municipalities in the first instance, the municipal area even should have been removed from the control of the District Council. I held that all the local bodies can well attend to these duties by the help of Statutory Committees.

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4. If the District Councils cannot be avoided they should be wholly elected giving scope for all interests to be represented. The President also should be elected.

5. In cause 34 'a special tax payable by all or any of the persons resident or owning property within such area' should have been made applicable to the municipal area also and it would have been better if the tax is limited to one per cent annually on the income of every person from whatever source it is realized.

6, In clause 53 (new 54) eligibility for grant-in-aid of recognized schools imparting religious instruction should be differentiated when fresh public elementary schools have to be opened under clause 52 (new 53). Twenty-five per cent of the usual grant-in-aid should be deducted.

7. In clause 55 (new 56) the rules framed by the Governor in Council should be approved by the Legislative Council without being satisfied with 'previous publication' as amended in the Select Committee.

8. I have limited my note to the important provisions only.

(Sd.) B. VENKATAPATI RAJU.

MINUTES OF DISSENT

1. The select committee has no doubt improved the Bill in several respects and I gladly acknowledge it. I have however felt myself unable to accept the views of the majority on some points. I refer only to the two most important of them in this minute.

2. From the stand point of local self-government very important practical advantages must result from continuing to advance on the basis of our present system. The important principle underlying it is the maintenance of unity of organization; the concentration in the hands of a single local authority, or a single set of correlated local authorities of the entire business of local administration. The average citizen's capa-

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city no less than his convenience requires that he should look to one authority in all matters relating to local Government. A bewildering array of different authorities discharging the same function or dealing with different fractions of it, is likely to confuse his limited understanding. Unity of organisation and control makes also for smoothness, efficiency and economy in administration. These principles have gained acceptance in the West and even in England, *ad hoc* education authorities have been abolished and their duties transferred to the ordinary organs of local self-government which for purposes of educational administration are required to form committees including co-opted members. Local boards in this Presidency have hitherto not failed in their duties towards education and have not been able to achieve greater success only on account of cramping control from above. The Bill is calculated to perpetuate the existing tendency to treat local bodies as being mere managers of a certain number of schools. The correct policy on the other hand is to look upon them as discharging governmental functions in a limited area and to make them responsible for education within their jurisdiction in the same way as they are held responsible for communications and public health. The creation of a district education council the constitution of whose personnel is proposed to be based on the familiar formulae govering the constitution of the ordinary local authorities—is bound to have a damping effect on the enthusiasm of the existing local bodies in the direction of multiplying schools and introducing free education. Co-ordination can with more harmony and greater efficiency, be secured by adopting the committee and joint committee system, suitably modified so as to provide for a due representation of all the interests involved. That local bodies which maintain schools of their own will not act fairly by institutions maintained by private individuals or bodies is a mistaken apprehension which betrays the tendency to which I have referred above. In the field of secondary, higher, and technical education, the Provincial Government themselves maintain institutions of their own, but nobody thinks of questioning their right or competency to deal fairly with private institutions of that type. There is no reason why local bodies should be judged by a different standard. I am therefore emphatically

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of opinion that the creation of a district educational council constituted *ad hoc* as proposed in the Bill is a mistaken view and will not advance the best interests either of local-self-government or of educational development in the right direction.

3. The provision in clause 47 for payment of compensation to managers of private schools is, I consider, too wide in scope. Even before the introduction of compulsion, it is necessary to impress on all those whom it may concern that elementary schools should cease to be run on commercial principles, *i. e.*, for a profit. No manager should be declared eligible for compensation for loss of profit, though he may be reimbursed to the extent of any deficit that he has to meet in financing the actual expenditure of the school. I would however omit this proviso altogether. The task of ascertaining the actual loss is very difficult and delicate involving as it does a scrutiny of the *bona fides* and the accuracy of the accounts of numerous private schools. In case the right to compensation is retained in the Bill, I would suggest the insertion of an additional clause giving local bodies the option of buying out any private agency which claims unreasonable compensation.

(Sd.) V. MADHAVA RAJAH,

I agree with the Select Committee Report subject to the following note :—

In clause 3 of the Bill, elementary education can be defined more definitely. The intention of the framers of the Bill is to leave "what constitutes elementary education" to the authority which prescribes it. I think it may be defined in the statute as in the United Provinces act *i.e.* "Elementary education means such instruction in reading, writing and arithmetic as may be prescribed for the time being for elementary schools by the Governor in Council and such instruction in other subjects, if any, as may be determined by the Board with the approval of the prescribed authority."

Clause 3 (IX) may be omitted and the following substituted ;—"Parent" includes a guardian or any person who

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has actual custody of a child. If a full definition of the guardian is thought necessary, the definition of parent may be added

It is also a question whether the definition of the "child" should be added in the statute itself or the fixing of the age is to be left to the Local Government. I am for fixing the age in the statute itself at not less than 5 and not more than 12 years and to leave any variation in exceptional circumstances to the discretion of the Governor in Council.

The formation of District Educational Councils was voted for to be incorporated in the Bill by a majority in the Select Committee. If it is also approved by the Legislative Council I only hope that the existing powers of the local boards in the matter of finance and the management of all their elementary schools should not be curtailed. The activities of the District Educational Councils should be mainly confined to the shaping of the educational policy of the district as a whole regarding all elementary schools including non-board schools and also for the expansion of elementary education. All powers that have hitherto been exercised by the educational authority as to recognition and aid should form part of the District Council without prejudice to the existing rights and privileges of the local boards. The local boards further expect that there should be no dimunition in the grants allotted to them but a more liberal financial policy should be adopted hereafter as the spending power of the boards (with no adequate funds) is yearly increasing of ever expanding department of education.

Clause 5.—I am of opinion that presidents of district boards should be the ex-officio Chairmen of the District Councils. Like the collector of the district, he has no interest in elementary schools as they are under taluk boards. Already in seventeen districts non-officials have been appointed as district board presidents. After the expiry of the first term of the District Council *i.e.* three years, the appointment of the Chairman may be left to election among the members. In this connection that municipal areas should be excluded from the operation of the District Council as is the case in England and Wales. The municipal councils have more funds at their disposal and the local conditions are very much better as to introducing compulsion, etc., to that of rural area.

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Chapter V.—I am of opinion that when compulsion is introduced in any area, education should be free. I agree with similar provisions contained in sections 3 and 13, United Provinces Act No. VII of 1919, and Bombay Act No. I of 1918. The Select Committee by a majority has agreed to it. I am however against the compensation clause introduced by the Select Committee in cases where free compulsory education is introduced. The compensation that may be required to pay to Missoin Schools will be about 6 lakhs and about 15 to 20 lakhs other aided institutions. This will be a drain beyond the the resources of the District Councils. It is only in the Central Provinces where education is backward a similar provision appears. In the acts of Bombay, United Provinces, etc., such a provision does not appear, I am of opinion that it is the duty of the state to make education free. The grant alone under Clause 37 is not enough which is more over intended to expand primary education. I think the entire burden should be borne by the state.

Chapter VI, Clauses 52 and 53 as amended.—The provisions are no doubt intended to arrange for agreements being entered into regarding exemption from religious instruction in private elementary schools. The object of the said clauses is arrived on a compromise basis between the two opposite ideals of the Concience Clause. The difficulty arises not only in Missionary Schools but also in other schools including the Native Schools. The Muhammadans, Christians, Jains, etc., like the Hindu boys will find similar difficulty; for in a school either Vedas, Varnashrama or Sanatana Dharma is taught, Muhammadans, Christians, and other boys will not agree to attend the period when it is taught. If Bible is taught in a school all other boys except Christian boys will object to attend the period when it is taught. At present the boys attend such schools for the following among other weighty reasons such as the absence of schools or colleges within reasonable distance or that the boys are free scholars or that the attendance will please the teachers in whose hands the promotion up to the VI Form lies.

In England under section 14 of the Elementary Education Act of 1870 "No religious catechism or religious formulae which is distinctive of any particular denomination shall be taught in the school." I quite appreciate the reasons that may be

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offered by the Mission, National or any other Sectarian institutions. The said institutions impart religious education as they have implicit faith in such a course. They spend a lot of money out of their pockets. It must also be remembered that such institutions will seek and get aid from Government or the District Council. It should not be forgotten also that they are imparting education to some section of Indian boys and therefore deserve to be aided and their institutions recognised. Clause 52 as far as it goes would seem to be a compromise but Clause 53 nullifies all the good that is intended by Clause 52. The manager has simply to refuse the proposed arrangements and not suffer any penalty for disobeying any compromise suggested by an important body like the District Council. If there was a provision to the effect that the Managers will receive only half the grant which they would otherwise get under Section 42, it would be a safeguard. I suggested therefore in the Select Committee (the majority of which did not accept the suggestion) that the denominational schools should make it a rule to exempt and not to allow the boys to sit in the class when religious instruction is taught except when they obtain the consent of the guardian in writing.

(Sd.) N. SUBBA RAO.

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1. I am opposed to the creation of *ad hoc* bodies known as 'District Educational Councils.' I think these new powers may be entrusted to the district boards or statutory committees composed therefrom in rural areas and to Municipal Councils or statutory committees thereof in urban areas.

2. If these Councils are to be retained at all, they should be authorized in all cases to elect their president from one of the members, and the election need not be subject to the approval of the Governor in Council.

3. The proposed contribution by the Government to the Education fund at a sum equal to the proceeds of taxation will work inequitably in the cases of poorer local bodies It should not be fixed on the rupee for rupee basis; but should depend on the needs of a district. There should be clear

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provision for supplementing the resources of the local bodies with reference to the needs of a locality. The provisions relating to finance are not satisfactory. The Government should undertake to bear two-thirds or one-half of the additional expenditure involved.

4. The maximum of one anna in the rupee provided in Clause 34, sub clause (5), is excessive. It may be reduced to 6 pies in the rupee.

5. I would fix the distance limit of 'one' mile instead of two miles in Clause 50, Sub-Clause (1).

6. I am strongly in favour of the introduction of a conscience clause in the Bill. If the Manager of an elementary school refuses to enter into an agreement under clause 53, he should be disentitled to get any grant-in-aid from the Government or from a local body.

(Sd.) P. SIVA RAO.

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3. EXTENT AND COMMENCEMENT OF THE MADRAS ELEMENTARY EDUCATION ACT, 1920.

Under section 2 of the Act the Government (Ministry of Education) hereby directs that the said Act shall come into force from 1st April 1921 throughout the Presidency of Fort St. George excepting the Agency Division and the Laccadives Islands including Minicoy.

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4. RULES FOR THE ELECTION OF PERSONS TO DISTRICT EDUCATIONAL COUNCILS BY DISTRICT BOARDS, TALUK BOARDS AND MUNICIPAL COUNCILS.

The president of a district educational council shall intimate to the district board, taluk board or municipal council

* See *Fort St. George Gazette*, Part I-B, 8th Oct, 1921, page 936.

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concerned the number of seats on the district educational council which it has to fill up by election and shall call upon it to report the name or names of the candidates elected.

2. The president or chairman, as the case may be, of the district board, taluk board or municipal council shall thereupon summon a meeting of that body for the purpose of proceeding with the election.

3. Every candidate for election shall be proposed by one member and seconded by another. The names of all the candidates proposed and seconded shall be read out by the president or chairman or the presiding member.

4. If the number of candidates nominated is equal to the number of vacancies, all such candidates shall be deemed to be duly elected.

5. If the number of such candidates is less than the number of vacancies, all such candidates shall be deemed to be duly elected and the president or chairman or the presiding member shall call for fresh nominations or call for another meeting for filling up the remaining vacancy or vancancies.

6. If there are more candidates than there are vacancies, the votes of the members present at the meeting shall be taken.

7. Every member wishing to vote shall be supplied with a voting paper on which the names of all the candidates duly nominated shall be typed or written in the following form:—

	Names.	Vote
(1)	... ...	...
(2)	... ...	...
(3)	... ...	...

The voter shall then proceed to the place set apart for the purpose and there place a mark (×) against the name of the candidate or candidates for whom he wishes to vote. He shall then fold up the slip so as to conceal his vote and deposit the same in a ballot box placed in the view of the president or chairman or the presiding member and so constructed that the paper may be placed therein but not extracted therefrom without the box

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being opened. The president or chairman or the presiding member shall then open the box and count the votes in the presence of the members.

8. The candidate who obtains the largest number of votes and, if the vacancies are more than one, as many of the candidates at the top of the poll as there are vacancies shall be declared to have been duly elected. If there is an equality of votes between any two or more candidates, the president or chairman or the presiding member shall decide by drawing lots which candidate shall be deemed to have been elected.

9. Members of the district board, taluk board or municipal council who have been duly proposed and seconded as candidates may also take part in the ballot.

10. Any voting paper which contains the signature of any of the voting members or on which the mark (×) is placed against more candidates than there are vacancies shall be invalid.

(1) Immediately after the meeting the president or chairman or the presiding member shall—

(i) report the names of the elected candidates to the Government, and

(ii) forward to the president, district educational council, a statement showing

(*a*) the date of the meeting,

(*b*) the names of the members present,

(*c*) the names of the proposer and seconder of each candidate, and

(*d*) the number of votes secured by each candidate, in cases where there were more candidates than the number of vacancies.

12. (1) The president or chairman or the presiding member shall then seal up the ballot papers, whether counted or rejected, and note on each packet the number of papers it contains and the election to which it relates.

(2) Those packets shall not be opened and their contents shall not be inspected or produced except under the orders of the Government.

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(3) The packets shall be retained in safe custody in the office of the district board, taluk board or municipal council concerned for a year and shall then, unless otherwise directed by the orders of the Government, be destroyed.

13. The validity of any election may be contested by a petition signed by at least three members of the district board, taluk board or municipal council by which the election was held and not otherwise, provided that such petition shall reach Government within eight days from the date of the election and shall allege specific grounds for setting aside the election on account of material irregularity in the conducting thereof or for sufficient cause. The Government may order an inquiry thereon by any officer they nominate if they consider it necessary to do so.

14. On the receipt of the report under rule 11 (i) and after the perusal of the petition, if any presented under rule 13, or the report of enquiry, if any, ordered under rule 13, the Government shall pass such orders as they may think fit, provided that no such orders are passed within nine days after the receipt of the report under rule 11 (i), and all such orders shall be final.

P. C. DUTT,
Acting Secretary to Government.

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5. RULES FOR THE ELECTION OF PRESIDENTS OF DISTRICT EDUCATIONAL COUNCILS.*

1. A candidate for the office of President must be proposed by one member and seconded by another. The names of all the candidates proposed and seconded shall be read out by the presiding member.

2. (1) If there is only one duly nominated candidate there shall be no ballot and he shall be deemed to have been elected.

*See *Fort St. George Gazette*, Part I-B., dated 24-5-1921, pages 550 and 551.

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(2) If there are two or more candidates the votes of the members present at the meeting shall be taken.

3. Every member wishing to vote shall be supplied with a slip of paper. He shall forthwith proceed to the place set apart for the purpose and there write on the slip so supplied the name of the candidate for whom he wishes to vote. He shall then fold up the slip so as to conceal his vote and deposit the same in a ballot box placed in the view of the presiding member and so constructed that the paper may be placed therein but not extracted therefrom without the box being opened. The presiding member shall then open the box and count the votes in the presence of the members and declare the result of election in accordance with the following instructions.

(i) If there are only two candidates the one who secures the larger number of votes shall be considered to have been elected.

(ii) If there are more than two candidates the one who obtains the fewest votes shall be eliminated and the votes taken again. If there is an equality of votes among all the canditades or if two or more candidates lowest on the list have obtained an equal number of votes the member presiding shall ascertain by casting lots in the presence of the members which of them shall be eliminated. The elimination shall be repeated until only two candidates are left when votes shall be taken for the last time and the candidate who secures the larger number of votes shall be considered to have been elected. In the event of there being an equality of votes at the final stage between the two remaining candidates, the presiding members shall ascertain by casting lots in the presence of members as to which of the two shall be considered to have been elected.

4. No candidate whose name has been proposed and seconded shall take part in a ballot but a candidate may withdraw at any stage and after so withdrawing he may take part in any ballot. Similarly a candidate who has been eliminated at any stage after rule 3 (ii) may take part in any ballot at subsequent stages.

5. Any voting paper which contains the signature of any of the voting members or on which more than one name is entered shall be invalid.

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6. Immediately after the meeting the presiding member shall forward the name of the person elected as President to the Government.

7. (1) The presiding member shall then seal up the ballot papers whether counted or rejected and note on each packet the number of papers it contains and the election to which it relates.

(2) The packet shall not be opened and their contents shall not be inspected or produced except under the orders of Government.

(3) The packets shall be retained in safe custody in the office of the District Educational Council for a year and shall then, unless otherwise directed by the orders of Government, be destroyed.

8. The validity of any election may be contested by a petition signed by at least three members of the District Educational Council by which the election was held, and, not otherwise provided that such petition shall reach Government within eight days from the date of the election and shall allege specific grounds for setting aside the election on account of material irregularity in the conducting thereof or for other sufficient cause. The Government may order an enquiry thereon by any officer they nominate if they consider it necessary to do so,

9. On the receipt of the report under rule 6 and after the perusal of the petition if any presented under rule 8 or the report of enquiry if any ordered under rule 8 the Government shall pass such orders as they think fit provided that no such orders are passed within nine days after the receipt of the report under rule 6 and all such orders shall be final.

Draft rules under section 56 of the Madras Elementary Education Act, 1920, the Government (Ministry of Education) propose to frame the following rules: See *Fort St. George Gazette*, Part I-B, dated 7-6-21, page 578.

DRAFT RULES.

Section 3 (*i*)—*Definition of attendance at school.*—The full school day should, as a rule, consist of at least four hours

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of secular instruction, but two meetings each of not less than two hours whether on the same or on different days may be counted as one school day. In respect of any school or class the District Educational Council on the recommendation of the inspector may, for special reasons, direct that any course of less than four hours shall be treated as a full school day and in the case of the three lowest standards instruction should not be given for more than two consecutive hours without a reasonable interval.

Minimum attendance for the year shall ordinarily be calculated in respect of at least 150 school days. The inspector should be notified of such times as the school is closed during the year.

Section 3 (*v*)—*Definition of elementary education.*—(*a*) Elementary education means education up to and including standard VIII.

It may also comprise classes 1 to 5 of a secondary school.

(*b*) Elementary education shall mean the imparting of instruction in a vernacular in reading and writing, arithmetic, drawing, nature study and physical training and in the case of girls, needle work.

It may also include the following additional subjects :—

Hygiene,	Civics,
First-Aid,	English and
Geography,	Practical instruction.
History,	

Note.—(1) In the earlier stages kindergarten methods should be adopted.

(2) In the case of girls practical instruction should include health and household management,

(3) Training in music should be provided for in schools whenever possible.

(4) The Director or the District Educational Council concerned may prescribe courses of study in all or any of these subjects.

(5) The practical instruction given should have reference to the chief occupations or industries of the locality and the class of pupils.

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Section 3 (*vii*)—*Definition of* ' *Elementary school place*' —Elementary school place means suitable accommodation subject to a minimum of 9½ sq. ft. of floor space per pupil and equipment consisting of a supply of suitable pictures and other simple appliances.

Section 3 (*xiii*) *Definition of* '*school age*'.—School age shall be not less than 6 and not more than 11 in the case of boys, except Muhammadan boys in whose case it shall be not less than 8 and not more than 13. In respect of girls, school age shall be not less than 5 and not more than 10. Provided that it shall be competent to the District Educational Council with the approval of Government to prescribe a different age for any particular class.

Section 12—*Rules as to transfer of property*.—District Educational Councils may sanction all transfers of immovable property vested in or belonging to them by sale, mortgage or exchange subject to subsequent confirmation by Government if the value of the property exceeds Rs. 500. It shall in all cases of transfer as aforesaid as well as in all cases of transfer by a lease or otherwise be one of the expressed conditions that the transferee is liable to pay to Government such assessment or ground-rent as the Collector may determine to be payable, the said assessment or ground-rent being further liable to periodical revision.

Section 26— *Prescription of reports and statements to be submitted by the District Educational Council*.—The following reports and statements are prescribed for transmission to the Director of Public Instruction under this section:—

(1) Every year in May a return of names of schools refused aid or recognition or from which aid and recognition were withdrawn during the previous official year.

(2) In May a list of all recognized and aided elementary schools and departments of schools recognized as elementary schools in each municipality or taluk board corrected up to the 31st March previous. It shall be in the form prescribed in Appendix 1.

(3) Annual returns of all elementary schools in the forms prescribed in Appendices 2, 3, 4, 5, 6, 7, 8, 9 and 10.

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(4) A list showing the names of villages or groups of hamlets in close proximity, the school-going population of each village or group of hamlets, number of school places already provided by existing schools and the number of school places to be provided in order of urgency. A separate list for each municipality and taluk board should be transmitted in July of each year.

(5) In July a report on the condition of elementary education in the district in the previous year.

(6) A list of backward classes by July of each year.

Section 30—*Form of Budget.*—Vide Appendix 11 to these rules.

Section 36—*Assessment and realization of taxes.*—The procedure for the assessment and realization of taxes leviable under section 34 of the Madras Elementary Education Act shall be that laid down in the Madras City Municipal Act, 1919, in respect of taxation in the City of Madras, that in the Madras District Municipalities Act, 1920, in respect of taxes in District Municipalities and that in the Local Boards Act, 1920, in respect of taxation in areas not included within the limits of a municipality.

Section 38—*Form of budget of elementary education fund.*—Vide Appendix 12 to these rules.

SECTION 41 (1).—FORM OF APPLICATION FOR RECOGNITION—vide Appendix 13 to these rules.

SECTION 41 (2).—RULES FOR RECOGNITION.

Recognition.

1. Each standard above the fourth standard shall be separately recognized. Recognition shall depend upon satisfactory evidence of the educational needs of the locality as well as of the other matters specified below.

Qualification and Number of Teachers.

2. The teachers should either be of proved ability or should hold trained teachers' certificates. In elementary

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schools with standards above the fifth, the headmaster should ordinarily hold a secondary trained teachers' certificate. Untrained teachers below the age of 35 should be sent for training at the earliest opportunity.

3. The District Educational Council may refuse or withdraw recognition on account of the employment in a school of any teacher whom it, after due inquiry, considers unfit to be a teacher.

4. There shall be at least one regular teacher for every 40 pupils on the rolls. While this number of pupils is to be in all cases the maximum permissible, it is very desirable that there should be a teacher for every 30 pupils.

Protection from Smallpox.

5. The presence of pupils unprotected from smallpox may be regarded as a sufficient cause for withdrawal of recognition.

Building, Furniture and Appliances.

6. The building used for the school should be suitable, should be kept clean and should admit sufficient light and air.

7. The provision of much furniture need not be insisted upon, but there should be a supply of suitable pictures and other simple appliances.

Text-Books.

8. No books (other than books for religious instruction) shall be used in the school by the teacher or pupils which have not been approved by Government. A list of approved books for elementary schools will be published from time to time.

Register.

9. The following registers shall be kept in the prescribed form and produced to the inspecting officer or to a member of the District Educational Council when required:—

(1) A register of admissions and withdrawals (Appendix 14).

(2) A register of attendance of pupils (Appendix 15).

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(3) A register of attendance of masters (Appendix 16).

(4) A register of progress and conduct (Appendix 17).

(5) An inspection book.

(6) A visitors' book (Appendix 18).

The registers must be carefully kept by the headmaster and should be countersigned by every inspecting officer who visits the school. No entry should be made in the inspection register except by an inspecting officer. The entries should be in a language understood by the master. In the visitors' book district officials and other visitors to the school may be invited to make remarks.

Admission and Promotion.

10. No transfer certificate shall be demanded from any pupil on admission to an elementary school. The pupil shall be placed in the class which the headmaster considers suitable. The inspecting officer may order the removal of any pupil from one class to another if it seems desirable; any such removal should be recorded in the progress and conduct register.

School-Leaving Certificate.

11. On leaving the school, having passed through the fifth or any higher standard, a pupil shall, on application, be granted a school-leaving certificate in the authorized form, if found by the inspecting officer entitled to it under instructions to be issued by the Director. These certificates are called elementary school-leaving certificates and must be on the numbered forms issued by the Director.

Medium of Instruction.

12. Instruction must be given through the medium of the vernacular of the pupils wherever this is possible. The exceptions would be cases of Muhammadans or pupils with a vernacular different from that of the bulk of the pupils.

Course of Study.

13. The course of studies should be arranged and the time-table drawn up in consultation with the inspecting officer. Schemes of studies from which selections should be

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made will be issued from time to time. Due regard should be paid to local circumstances especially in rural schools where school hours and vacations should be suited to agricultural conditions. The inspecting officer should record his opinion in the inspection book as to which subjects each teacher is qualified to teach and no other subjects should be attempted by him. Special care should be taken in this respect in regard to English.

SECTION 42 (1).—FOR FORMS OF APPLICATION FOR AID—vide Appendices 19, 20 and 21.

SECTION 42 (2).—RULES FOR AID.

Chapter I.—Teaching Grants on behalf of Elementary Schools.

1. *Scale of grants*—Teaching grants will be calculated at the rate of Rs. 48 per year for each untrained teacher, Rs. 76 per year for each trained teacher of the lower elementary grade, Rs. 92 per year for each trained teacher of the higher elementary grade, and Rs. 168 per year for each trained teacher of the secondary grade. This amount will be called the assessed grant.

2. *Fixing the amount of grants.*—The inspecting officers may propose for a school a reduction not exceeding 25 per cent of its assessed grant for defects in organization, discipline, instruction and accommodation, also on account of a diminution of the number of school meetings, an undue shortening of the school day or the portion thereof devoted to secular instruction, the presence of pupils unprotected from smallpox, or insufficiency of funds. Intimation shall be given to the manager at the time of inspection of the inspecting officer's intention to recommend a reduction of the grant together with his reasons therefor. They may, on the other hand, propose for a school an increase not exceeding 50 per cent of its assessed grant, for the attainment of a high standard of efficiency, more especially for the introduction of any methods of teaching calculated to train the children's faculties and powers of expression and observation, proper attention to physical

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exercises, and generally any attempt to fit the children for their position in life.

The assessed grant as modified by the increase or decrease proposed by the inspecting officers shall be called the assigned grant. The grants so assigned shall be subject to the orders of the District Educational Council. Assignments of grants involving decreases of over 25 per cent or increases of over 50 per cent of the assessed grant shall be transmitted by the Inspector or Inspectress for the orders of the District Educational Council who may, on the report of the inspecting officer or after enquiry, determine the amount of increase or reduction of the grant or withhold it altogether and take such other measures as the occasion may appear to require in cases where there has been falsification of registers or misrepresentation regarding the employment of teachers or the attendance of pupils or any other fraud or irregularity, or violation of any of the conditions of recognition and aid.

Increases of the assessed grant by more than 50 per cent shall be confined to special cases where it is obvious that sufficient funds from other sources are not forthcoming; in particular such increased grants may be made to higher elementary schools and schools for girls.

3. *Application for aid.*—Application for admission to aid in any year shall be made to the District Educational Council in the prescribed form so as to reach them not later than December 1st of the previous year.

4. *Admission to aid.*—The District Educational Council shall scrutinize the applications for aid and after considering the recommendations of the inspecting officers shall determine what schools shall be admitted to aid. In determining this they shall take into account, the number, the character and the financial condition of the schools, the educational needs of the locality and the funds available.

5. *Tabulation of schools admitted to aid.*—The District Educational Council shall draw up a consolidated list in the prescribed form (Appendix 1) of all recognized elementary schools indicating those admitted to aid.

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A list of schools not admitted to aid shall also be prepared at the same time, the reason for rejection being briefly indicated in each case.

Publication of lists.—A consolidated list of all recognized elementary schools indicating those admitted to aid shall be published in the prescribed form (Appendix 1) for each district, and shall be issued to the President of Local Boards, treasury and inspecting officers and Deputy Inspectors of Vaccination.

6. *Annual inspection of schools.*—In addition to any other visit which may be paid by an inspecting officer to an aided school there shall be an annual inspection. The date fixed for the annual inspection shall be communicated to the management at least seven days beforehand and at the same time the management shall be furnished with a form (Appendix 22). This form shall be filled up by the management and submitted on the day of the inspection to the inspecting officer who shall compare it with the school registers and satisfy himself that the entries therein are correct. He shall forward it with a copy of his inspection reports to the District Educational Council through the Inspector or Inspectress.

7. *Payment of grants.*—The District Educational Council shall prepare a grant bill in the prescribed form (Appendix 23) for each school, or for each set of schools under the same management, in the same local area and having the same correspondent. The President of the Council, or the Vice-President if so authorized, shall sign such bills and shall send them to the correspondents before the close of February.

All grant bills should be signed by the correspondents concerned and should be presented for payment without delay and in any case before March 31st.

Chapter II.—Grants for School Buildings and for Hostels or Boarding Houses for Students.

1, *Objects of aid and sanctioning authority.*—Grants not exceeding Rs. 2,500 may be sanctioned by the District Educational Council for any of the following purposes:—

(1) Purchasing, erecting or enlarging school houses or buildings or students' hostels including residential quarters for the warden or other staff attached to the hostel.

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(2) Executing extensive alterations and repairs to buildings which have been newly purchased for school purposes.

(3) Acquiring land for school or hostel purposes.

2. *Conditions of grant.*—(i) In the case of new buildings, extensions or alterations, the District Educational Council must have been convinced of their necessity and have approved their character. In the absence of the special permission of the District Educational Council these must not have been commenced before the sanctioning of the grant.

In the case of purchases of land or buildings the District Educational Council must either have been consulted before the purchase was made or be convinced that land previously purchased is to be newly devoted to an educational purpose.

(ii) Grants will not generally be given for a school building that fails to meet the requirements specified in Appendix 24.

(iii) Rooms in hostel buildings for the construction of which a grant is sought must be of not less than the following dimensions :—

Dormitories must be large enough to allow, if for a single pupil, 80 superficial feet and 900 cubic feet; if for more than one pupil a proportionately diminishing space down to 30 superficial feet and 400 cubic feet per head for ten or more pupils. A space of at least 8 superficial feet and 80 cubic feet per head should be provided in every room used as a dining-room or for any other dwelling purposes other than sleeping.

3. *Building grant procedure.*—(i) Applications in the prescribed form shall be submitted through the Inspector or Inspectress to the District Educational Council accompanied by such outline plans as will enable the Council to judge of the suitability of the proposal from an educational point of view. The Council shall inform the correspondent whether it is prepared to consider the question of a grant, making, if necessary, alterations of the plans a condition of its so doing.

(ii) In the case of applications for grants of Rs. 1,000 and more the following procedure shall be adopted. If the

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Council's reply be favourable, the correspondent shall then submit to it, in duplicate, detailed plans, specifications and estimates (which may include architect's and engineer's fees) prepared by a recognized professional architect, a member of associate member of the Institute of Civil Engineers, a gazetted officer of the Public Works Department present or retired, or a present or retired District Board Engineer who will be responsible for the structural stability of the building. No building operations shall commense until after the issue of favourable orders on the suitability of the design and the reasonableness of the estimates. The correspondent of the school in respect of which a grant is made will be required on completion of the work to furnish a certificate *signed by the architect or Engineer in charge of the work* that a building generally in accordance with the plans and *specifications* which were submitted to the Council and on which the grant was sanctioned, has been completed and *another certificate signed by the correspondent himself* that the full amount of the grant has been duly expended thereon.

(iii) Where it is proved that private qualified professional advice is not available, and a grant-in-aid has been promised in respect of a building, the management shall, prior to the commencement of work thereon, give fifteen days' notice in writing to the Executive Engineer in charge of the division wherein it is proposed to construct the building. During the progress of the works, access thereto and every reasonable opportunity to inspect and examine materials and take measurements shall be afforded by the management to the officers of the Public Works Department.

NOTE.—Any correspondent contemplating building operations for which he desires a grant, should apply to the District Educational Council through the Inspector or Inspectress for (1) a form of application for grant and (2) instruction for the preparation of plans and estimates.

4. *Payment of grants.*—(i) Before the grant referred to in rule 3 (iii) is paid in full it shall be certified in the prescribed form (Appendix 25) by the Engineer or other responsible officer deputed to examine the building that the work has been completed in accordance with the approved plan and estimate, or that the building is worth the amount on which the grant

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is claimed. Such certificate shall be countersigned by the President or Vice-President if so authorized.

(ii) Before any grant is paid the owner (or, in cases in which the permission of the District Educational Council has been obtained, the management) of the property may be required to execute a mortgage of the property or a deed of acceptance in respect of the grant.

The Government Solicitor will be permitted to charge fees, not exceeding one per cent of the grant sanctioned, for the examination of titles and settlement of mortgages in connexion with building grants sanctioned for educational institutions.

(iii) Grants sanctioned for any of the purposes mentioned in rule (1) and (2) except the purchase of buildings shall be drawn on bills prepared in the form printed as Appendix 26.

Grants sanctioned for the purchase of building or for the purpose mentioned in rule 1 (3) shall be drawn on bills prepared in the prescribed form printed as Appendix 27.

(iv) Advances may be made from time to time out of the sanctioned grant on the recommendation of the Inspector or Inspectress, provided that the District Educational Council is satisfied that the working is proceeding satisfactorily.

5. *Amount of grant.*—(i) The grant promised shall not exceed in the case of buildings to be erected one-half of the total cost of the work shown in the management's estimates as approved by the District Educational Council and modified by the Public Works Department and in the case of buildings or lands acquired one-half of the Collector's estimate of the value of the same.

(ii) The amount of grant to be actually disbursed shall be regulated by the actual cost of the work as finally completed. The grant promised with reference to the approved plans and estimates will be the maximum that will be paid, but the amount to be disbursed shall in no case exceed one-half of the actual cost of the work as finally executed. Before making payment the District Educational Council will require the

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management to furnish vouchers or certificates showing the actual amount expended by them in completing the work.

6. *Claims of the Council.*—If a building, for the acquisition, construction, extension, alteration or repair of which a grant has been drawn, or if land, for the acquisition of which a grant has been drawn, has, prior to the expiration of forty years from the date of payment of the grant, been diverted to purposes other than educational purposes approved by the District Educational Council, the manager shall refund such portion of the grant as may be determined by the Council. If the manager fails to make such refund, the Council may recover the amount by such means as it may think fit.

Chapter III.—Grants for Furniture, Books and Appliances.

7. *Applications for aid.*—Applications for grants under this chapter, which shall be in the prescribed form and which shall be submitted through the Inspector to the District Educational Council not later than 1st May, shall be accompanied by details showing the number, description, and price of each article which it is proposed to provide.

8. *Object and proportion of aid.*—(i) Grants not exceeding one-half of the total cost may be given for furniture, and for apparatus, chemicals, maps, diagrams and models: for books and non-Indian periodicals for school libraries; in connexion with expenditure on gymnasia and games up to a limit not exceeding the amount of fees for games collected during the preceding school year from the staff and pupils; for the plant, materials and tools needed in industrial and technical sections of elementary schools; and for needlework or other art and industrial exhibitions.

(ii) Grants shall not be given to meet the cost of seats or desks of a pattern which has not been approved by the District Educational Council in consultation with the Inspector. In special cases grants may be given for books and slates for the use of pupils, on condition that the books and slates remain the property of the school, are used by the pupils during school-hours only, and are not removed from the premises.

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(iv) Grants shall not be given for articles regarding which the District Educational Council has not been consulted and for which aid has not been promised previously to purchase or manufacture.

9. *Payment of grant.*—The grant shall be paid only on submission through the Inspector before the date specified in the order sanctioning the grant of vouchers duly receipted. It shall be drawn on a bill prepared in the prescribed from Appendix 28).

10. *Claims of the Council.*—If an institution which has received aid under this chapter, is closed within five years from the date on which a grant under this chapter is drawn, the District Educational Council shall be at liberty to purchase the articles, towards the supply of which the grant was given at a valuation to be made by an officer to be deputed by the Government for the purpose.

Chapter IV.—Grants to enable villagers to erect and equip village school-house.

11. Grants may be promised towards the erection or enlargemens of village school-houses or to provide living quarters attached to the school for a teacher, provided the villagers undertake to furnish sufficient materials and labour to complete the building.

Grants may also be promised for the equipment of such school-houses. A village school which has received aid under this chapter shall remain the property of the village and will be in immediate charge of the village munsif,

Save in exceptional cases, grant sanctioned under this chapter shall not exceed Rs. 250 and for equipment Rs. 100. The latter amount shall be spent upon school furniture and eqipment only.

SECTION 43. RETURNS TO BE FURNISHED TO THE DISTRICT EDUCATIONAL COUNCIL BY MANAGERS OF AIDED SCHOOLS.

The following reports and statements shall be furnished by managers of schools to the District Educational Council :—

(1) A statement in the prescribed form (Appendix 22) to be given to the Sub-Assistant Inspector at the time of the annual inspection of the school.

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The statement shall be transmitted through the Inspector to the Council with the reports on schools.

(2) In September of each year an applicatien for admission to aid in the next official year in the prescribed form to be submitted through the Sub-Assistant Inspector of Schools.

(3) The annual returns in the forms prescribed in Appendices 2, 3, 4, 5, 6, 7, 8, 9 and 10 on the dates prescribed.

SECTION 47.—COMPENSATION FOR LOSS OF FEE INCOME ON INTRODUCTION OF FREE EDUCATION.

The Government prescribe that the period during which the local authority over a particular area shall pay compensation for any loss of fee income which may be caused by remission of fees to elementary schools under private management shall be five years immediately succeeding the date from which remission of fees takes effect.

SECTION 56 (2) (*d*).—APPOINTMENT, PUNISHMENT AND REMOVAL OF THE OFFICERS AND SERVANTS EMPLOYED BY DISTRICT EDUCATIONAL COUNCILS.

Appointment of officers.—No person shall be eligible for appointment to any post carrying a pay of Rs. 30 per mensem or more under a District Educational Council unless he possesses one or other of the qualifications prescribed from time to time for admission into public service. The manager or clerk who is entrusted with the maintenance of the accounts in the office of a District Educational Council should, in addition, have passed the Account test.

2. *Punishment and removal of officers and servants.*—The President of a District Educational Council will have power to fine, suspend, dismiss or remove any servant of such council. Before passing any order regarding the punishment of a Government servant whose services have been lent to the

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Council, the President shall consult the head of the department to which the officer belongs.

3. In the case of all persons in the permanent service of the District Educational Council drawing salaries of Rs. 30 a month or more an inquiry in judicial form should precede an order or recommendation for suspension, reduction from a permanent post, dismissal or removal from service. The charge or charges against the officer whether inefficiency, misconduct or other ground for dissatisfaction should be reduced to writing and communicated to him in person. The evidence in whatever form received should be brought on record and explained to him and he should be allowed a reasonable time and opportunity to rebut the evidence adduced against him and to furnish such explanation in writing as he may have to offer. The orders passed after such inquiry should contain a statement of the charges, a summary of the evidence for and against him and the finding on each charge.

4. No Government servant employed under a District Educational Council may be dismissed or removed from such employment without the sanction of Government or until three months' notice in writing shall have been given to Government.

When it is proposed to dismiss a Government servant for inefficiency or for misconduct or other causes, the procedure above prescribed shall be followed. Copies of the whole of the proceedings should be maintained in the office of the authority proposing the dismissal.

5. All servants of a District Educational Council suspended, dismissed or removed by the President shall have a right of appeal to the District Educational Council. No appeal will be entertained unless preferred within three months from the date of the order appealed against.

6. An appeal shall also lie to the Government by the President against the orders passed on appeal by the District Educational Council.

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APPENDIX 7.

Return of expenditure from private endowments during the official year 192 —192 .

Name of donor.	Object of endowment and how invested.	Names of the institution.	Name of endowment.	Capital.	Interest drawn during the year.	xpenditure * incurred during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs. A. P.	Rs. A. P.	Rs. A. P.	

* The figures in this column should be the actual expenditure incurred during the year and not the amount of interest drawn from the treasury.

NOTE.—Expenditure on scholarships should be distinguished from that on prizes, etc. The amount spent on account of scholarships should agree with the figures shown in column (2-*d*) of Return in Appendix 5 and that on account of prizes, etc., should agree with the figures shown in column (3-e) of Return in Appendix 4.

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Return showing the attendance and expenditure in hostels and

District.	Name of institution.	Class of community for whom intended.	Number of boarders on 31st Mar.	Classification according to race or creed of the boarders on 31st March.										
			Primary and elementary schools.	Europeans & Eurasians.	Indian Christians.	Panchamas or Parayas and kindred classes.	Muhammadans.	Hindus		Buddhists.	Parsis.	Aborigines.	Others.
								Brahmans	Non-Brahman Caste Hindus.				
(1)	(2)	(3)	(4)	(5-a)	(5-b)	(5-c)	(5-d)	(5-e)	(5-f)	(5-g)	(5-h)	(5-i)	(5-j)

NOTE.—(i) Hostels or boarding-houses under the management of Government or of Local or Municipal Boards cial or local, during the year should alone be classed as "*aided*." Hostels or boarding houses be shown under "*unaided*." Homes and orphanages for destitute children should be treated

(ii) The total of columns (5-*a*)—(5-*j*) should agree with the entry in column (4): and the totals of

(iii) The figure shown in columns (4) and (6) should be those relating to hostels or boarding-houses

(iv) The names of closed hostels should be written with the word "closed" noted against them and

(v) The figures entered in columns (6-*a*)—(6) should not include tuition charges or fees.

(vii) Hostels or boading-houses intended for Europeans, or Eurasians, Indian Christians, Panchamas, branches for different sections, the figures relating to each branch should be shown seperately

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boarding-houses for the official year 192 —192 .

Expenditure on boarding and incidental charges only—from

Provincial Revenues. (6-a)	Local Funds. (6-b)	Municipal Funds. (6-c)	Subscriptions. Public. Imperial (6-d)	Subscriptions. Public. Native States. (6-e)	Subscriptions. Private. (6-f)	Endowments. (6-g)	Fees. (6-h)	Other sources, viz., amount met by management. (6-i)	Total. 6	Remarks. 7
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

should be exhibited as such in the return. Those which received aid from public funds, provin- which, though attached to aided institutions, did not receive any aid during the year should as boarding-houses.

columns (6-a)—(6-i) should agree with the total in column (6).

only.

the names of new hostels should be written in red ink.

Muhammadans, Hindus and others should be distinguished. If, in the same hostel, there are different in columns (5-a)—(5-j).

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APPENDIX II. *Section 30.—Form of Budget.*

Budget estimate of receipts and charges of the District Educational Council for the official year 192 -192

Heads.	Estimate, 192 -192 .		192 - 192 ,			Actuals 192 - 192 ,	Explanation for variations.
	Details (minor heads).	Total (major heads).	Revised estimate. Actuals for six months.	Revised estimate	Sanctioned estimate		
(1)	(2)	(3)	(4)	( )	(8)	(7)	(8)
Balance on 1st April ...							
A. *Revenue and receipts.*							
I. Contributions from Provincial funds-							
(1) On account of grant-in-aid of elementary education—							
(*a*) Teaching grants ...							
(*b*) Building grants ...							
(*c*) Grants for furniture, books and appliances.							
(*d*) Other grants ...							
(2) On account of office and establishment expenses.							
Total ...							
II. Income from endowments or other property owned or managed by the council (details to be given in the column of remarks).							
III. Miscellaneous receipts (details to be given).							
Total receipts excluding opening balance.							
Total receipts including opening balance.							

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Budget estimate of receipts and charges of the District Educational Council for the official year 192 —192 .

Heads. (1)	192 —192 , Details (minor heads). (2)	192 —192 , Total (major heads). (3)	192 —192 , Actuals for six months, (4)	192 —192 , Revised estimate, (5)	192 —192 , Sanctioned estimate. (6)	Actuals, 192 — 192 , (7)	Explanation for variations. (8)
B, Expenditure,							
I, General administration—							
(*a*) Establishment of District Educational councils (details to be given.)							
(*b*) Travelling allowance ...							
(*c*) House-rent							
(*d*) Books, periodicals and maps ...							
(*e*) Purchase and repair of furniture							
(*f*) Postage charges							
(*g*) Purchase of stationery (locally)							
(*h*) Office expenses (details to be given),							
(*i*) Miscellaneous details to be given							
Total, General administration							
II. Grants-in aid—							
(*a*) Teaching grants							
(*b*) Building grants							
(*c*) Grants for furniture, books and appliances							
(*d*) Other grants							
Total, Grants-in-aid ...							
Total charges ...							
Balance on the 31st March ...							

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APPENDIX 12.

Section 38.—Form of Budget of Elementary Education Fund.

Elementary Education Fund.

Budget estimate of receipts and charges of the for the official year 192 -192

Heads.	Estimate, 192 192 .		192 -192 .			Actuals, 192 192 .	Explanation for variations.
			Revised estimate.				
	Details (minor heads).	Total (major heads).	Actuals for six months.	Revised estimate.	Sanctioned estimate		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A.—*Income.*							
Balance on 1st April							
(i) Proceeds of the Education tax ...							
(ii) Contributions from Government							
(iii) Fines and penalties levied under the Act							
(iv) Income from endowments or other property.							
(v) School fees							
(vi) Other receipts and contributions.							
Total receipts excluding opening balance.							
Total receipts including opening balance.							

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Budget estimate of receipts and charges of for the official year 192 -192 .

Heads.	192 -192 .		192 -192.			Actuals, 192 - 192 .	Explanation for variations.
	Details (minor heads).	Total (major heads).	Actuals for six months.	Revised estimate.	Sanctioned estimate		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
B.—Expenditure.							
(i) Salaries of teachers							
(ii) Establishment and peons, etc. ...							
(iii) Allowances—							
(*a*) Travelling allowance ...							
(*b*) House-rent and other allowances							
(iv) Supplies and services							
Books and maps							
Conductresses' wages							
(v) Contingencies—							
Rents, rates and taxes							
Other contingencies, e.g. (furniture, etc.).							
(vi) Scholarships							
(vii) Buildings							
Total charges ...							
Balance on the 31st March ...							

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APPENDIX 13.

Section 41 (1).—*Form of application for recognition.*

District. Taluk Town or village

Name of school	
Date of establishment	
Date and number of previous proceedings or orders in regard to the recognition.	
Society, association or person owning the school ...	
Correspondent	
Standards previously recognized	
Standards on behalf of which recognition is now sought.	
Description of the building	
Names and qualifications and salaries of the teachers ...	
Scale of fees actually in force	

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		Non-backward classes.		Backward classes.		Total.	
		Boys.	Girls.	Boys.	Girls.	Boys.	Girls.
Number of pupils on the rolls in each standard.	First standard						
	Second ,, ...						
	Third ,, ...						
	Fourth ,, ...						
	Fifth ,, ...						
	Sixth ,, ...						
	Seventh ,, ...						
	Eighth ,, ...						
Remarks as to furniture and appliances.							
Remarks as to registers.	(1) Admissions and withdrawals ...						
	(2) Attendance						
	(3) Attendance of masters ..						
	(4) Progress and conduct ...						
	(5) Inspection book						
	(6) Visitors' book						
Vernacular in use							
Whether English is taught and if so special qualifications of teacher for the purpose.							
Remarks on curriculum and time table							

DECLARATION.

On behalf of the management of the school, I hereby declare that the school fulfils all the conditions specified for an elementary school in the rules under the Madras Elementary Education Act, 1920, and I promise that it shall continue to fulfil those conditions so long as it remains recognised and that such returns as may be required by the District Educational Council will be duly furnished.

STATION.....

Correspondent.

Date.....

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APPENDIX 18.

[Section 41 (2)—Rule 9.]

Form of visitors' book.

Name of the school

Date of visit.	Name and designation of the visiting officer.	Number on rolls and number present by classes at the time of visit.	Number of teachers employed and number present.	Any general remarks of the visiting officer.

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APPENDIX A.

Section 42 (1)—Forms of application for Aid.

Application for admission to aid on behalf of an elementary school.

(1) District.	(2) Taluk or Municipality.	(3) School and locality.	(4) Society, association or person owning the school.	(5) Correspondent.	(6) Names of teachers permanently employed on the staff, and their general and professional qualifications.	(7) Number on the rolls at date of application.	(8) Actual monthly salary of each member of the staff or if fixed salaries are not paid, approximate monthly cost of staff.	(9) Average monthly expenditure on servants, rent and contingencies.	(10) Average monthly income from (i) fees, (ii) endowments and miscellaneous sources.	(11) Remarks.
						Backward classes. Boys. Girls.				
						Standard. Boys. Girls. I II III IV V VI VII VIII				
								Rs. Servants ... ... Rent ... ... Contingencies ...	Rs. Fees ... ... Endowments ...	

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DECLARATION.

On behalf of the management of the school, I hereby declare that the condition of recognition and aid laid down in the rules under the Madras Elementary Education Act, 1920, are being, and will continue to be, fully observed, excepting those rules from which the institution has been specially exempted by the District Educational Council's Order No. or Director's Proceedings No. , dated , and that I am prepared to subject the institution together with its current, endowment and trust accounts, its establishment, time table and registers to inspection and to furnish such returns as may be required by the Council.

Station ———————

Date———————

Correspondent.

APPENDIX 20.

Application for aid towards the cost of School at in the district of

Number and date of the proceedings recognizing the school.

Brief history of the institution from the date of its establishment to the date of application tracing its growth and development and furnishing among other things an accurate account of its financial condition.

NOTE.—(1) This need not be given if a reference to history previously given can be furnished.

(2) The names and designations of the persons who form the committee of management should be specified.

The strength of the different classes as it stood on the 31st March of every year for five years preceding the year in which the application is submitted.

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——	191	191	191	191	191	Number of pupils in each class on the date of the application.	Number of pupils that can be accommodated in each class room.
VIII Standard	...						
VII ,, ...	...						
VI ,, ...	...						
V ,, ...	...						
IV ,, ...	...						
III ,, ...	...						
II ,, ...	...						
I ,, ...	...						

Class room.	Area.	Class room.	Area.	Class room.	Area.
a	...	g	...	n	...
b	...	h	...	o	...
c	...	j	...	p	...
d	...	k	...	q	...
e	...	l	...	r	...
f	...	m	...	s	...

NOTE.—If there be any striking variations in the strength as shown above, such variation should be accounted for.

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Character of, and necessity for, the proposed work in detail—

(i) Is a sketch plan of the proposed site and building attached ?

(ii) Does it show—

(*a*) The relation of the proposed building or extension to the existing buildings ?

(*b*) Any alteration in existing buildings necessitated by it ?

(*c*) The purpose to which the existing buildings are now put ?

(*d*) The purpose to which they will be put when the new building or extension is complete ?

NOTE.—Any notes that cannot be conveniently inserted in the plan may be given under each of the above headings.

(*a*) Probable cost of the proposed work

(*b*) Whether the management has the necessary funds to complete the work in the event of the application being favourably considered.

(*c*) Whether the managing body has been registered under the Indian Companies Act, 1913, and, if so, whether attested copies of the memorandum of association and the articles of association are submitted.

(*d*) If the aid sought for is towards the cost of site, declaration that it is the cheapest suitable site.

(*e*) Declaration that the management is prepared to execute the prescribed deed if required by the District Educational Council to do so.

(*f*) If the property is not owned by the Correspondent, declaration that the owner or his or her legal representative will execute the deed or will be made a party to the deed.

(*g*) In the case of mission institutions the name and address in full of the person who holds power-of-attorney on behalf of the mission to execute the prescribed deed.

(*h*) Name, designation and qualification of the person by whom detailed plans and estimates and specifications will be prepared.

(*i*) Whether the title to the property is clear and in order and by whom the title-deeds were examined.

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(*j*) The latest date on which the management wishes to (i) begin the work and (ii) complete the work.

(*k*) Is the declaration with regard to encumbrance, alienation and the conditions of recognition and aid, attached ?

(*l*) Amount of building grants drawn by the institution in previous years with the number and date of the sanction and the purposes for which given. (Particulars should be given for 40 years.)

(*m*) If the aid sought is towards the construction of a hostel, declaration that the hostel will be managed according to rules approved by the District Educational Council in consultation with the Inspector.

(*n*) The treasury at which the grant if sanctioned is to be payable.

(*o*) The annual expenditure incurred in the upkeep of the institution and how much of it is met from—

(1) Fees.	(3) Other sources.
(2) Government grant.	(4) Managers' funds.

(Particulars for five years to be furnished.)

Inspecting officer's remarks about accommodation from his inspection reports for the two previous years.

Declaration with regard to encumbrance, alienation and the conditions of recognition and aid.—

" On behalf of the management of the school, I hereby declare that the property is unencumbered and that it will not be alienated or encumbered without the consent of the District Educational Council within forty years and that the conditions of recognition and aid laid down in the rules under the Madras Elementary Education Act, 1920, are being and will continue to be, fully observed, excepting those rules from which the institution has been specially exempted by the District Educational Council's Order No. or Director's Proceedings No. , dated and that I am prepared to subject the institution, together with its current, endowment

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and trust accounts, its establishment, time-table and registers to inspection, and to furnish such returns as may be required by the Council and that I shall abide by the provisions of the rules under the Madras Elementary Education Act, 1920, in the event of the building being diverted prior to the lapse of forty years after the date of payment of grant to other than educational purposes approved by Council."

STATION——————

Date—————— *Correspondent.*

Inspecting officer's remarks and recommendations.

APPENDIX 21.

Application for grants for furniture, book, etc.

Name of institution.	Society, Association or person owing the institution.	Number and date of the order recognizing the school.	Number of books, articles, etc., required.	Description of articles, books, etc., required.	Total cost.		Amount of grant applied for.	In the case of furniture.			Inspecting officer's remarks regarding the supply of furniture in the last report on the school.	Amount of furniture and other special grants drawn by the school in previous years, with number and date of the order sanctioning them.	Remarks (necessity for the proposed supply).
								Classes for which the new furniture is required, with average strength of each.	Dimensions of each article.	Total cost of one article.			
					RS.	A. P.	RS			RS.	A. P.		

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DECLARATION.—On behalf of the management of the school, I hereby declare that the conditions of recognition and aid laid down in the rules under the Madras Elementary Education Act, 1920, are being, and will continue to be, fully observed, excepting those rules from which the institution has been specially exempted by the District Educational Council's Order No. , or Director's Proceedings, No. dated ; and that I am prepared to subject the institution, together with its current endowment, and trust accounts, its establishment, time-table and registers to inspection, and to furnish such returns as may be required by the District Educational Council; and that I shall abide by the provisions of the rules under the Madras Elementary Education Act, 1920, in the event of the school being closed within five years from the date on which grant has been drawn.

STATION _____

*Date*_____ *Correspondent.*

APPENDIX 24.

Instructions as to the Sanitary and Hygienic requirements to be observed in the designing and construction of School Buildings in the Presidency of Madras.

Selection of sites.

In the selection of a site the following points should be weighed against considerations of economy, convenience, proximity to houses of parents, etc. :—

(i) A site should not be selected if its natural position is in a hollow or in the neighbourhood of high trees or houses which prevent the free circulation of air and the access of sunlight to the school buildings. Shady trees are, however, of value *in the play-ground* provided that they do not unduly reduce the space available for play and are not planted so close to the school buildings as to obstruct the entry of light into the class rooms, or in course of time, to cause damage to the structure.

(ii) Made soil should be avoided and, as far as possible, all soils which are specially retentive of moisture.

(iii) Sufficiency of space is important, and in this connexion the possibility of future extension and the necessity of giving subsequent class rooms the proper orientation should be borne in mind.

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(iv) Channels and tanks in the vicinity are a disadvantage.

(v) The presence of rank vegetation, more espicially prickly-pear, is objectionable.

(vi) The neighbourhood of dusty and noisy roads and of shops or factories should, as far as possible, be avoided.

2. All site plans should show the nature of the surroundings, the height of the neighbouring buildings, the north point and the direction of the prevailing wind.

Orientation of buildings.

3. This will differ for different parts of the Presidency and will depend chiefly on the best way to secure perflation of air. Subject to this the more buildings are lighted from the north the better.

Floor space.

4. When funds are available, they should be utilized in providing floor space in excess of the following *minimum* requirement :—

For elementary schools ... 9½ square feet per pupil.

Rooms which are intended to be used for practical work, such as drawing rooms, workshops, etc., should be carefully designed with a view to the nature of the work and the number of students to be accommodated.

Composition of floors.

5. It is desirable that the floors should be made of a material which will admit of their being washed with water. Stone flagging or something better must be aimed at in rooms where desks or benches can be provided. Where the pupils have to sit on the floor, stone floors need not be insisted on if objected to. At the same time it must be recognized that from the hygienic point of view they are to be preferred and the objection on the score of their coldness can be met by providing boards or mats. But where this is done, the greatest care must be taken to ensure that the mats are kept scrupulously clean.

Seating arrangements.

6. The general principles which should govern the construction of desks are set forth in Annexure (i). Where

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dual desks are used, the desks may be arranged most suitably as shown in diagram, Annexure (ii).

7. Forms without backs and desks are objectionable ; type-designs for desks are issued by the department.

8. Pupils should be seated in rows with the main light falling from the left side ; they should never face the light. The same remark applies to the teachers.

Windows.

9. Windows serve two purposes—

(*a*) Admission of light,

(*b*) Admission of air.

10. They should be placed at regular distances so as to ensure uniformity of light.

11. Window sills should not be more than 4 feet from the ground in rooms in which the scholars are seated at desks. When pupils sit on the floor the sills should come to within $2\frac{1}{2}'$ or 3′ of the floor level. Windows for subsidiary lighting may have their sills more than 4′ from the floor.

12. The window area should not be less than one fifth of the floor area and wherever possible the principal lighting should be from the north.

Doors.

13. Class rooms should not have to be used as passages from one part of the building to another. They should consquently not open into one another but into passages or verandhas. No class room should have more than two doors and in most cases one is preferable. The door or doors should be at the teacher's end of the room.

Height of class rooms.

14. The minimum height of the room in elementary schools should be 10′ to the tie beam when the room has an open sloping roof and 12′ to the under side of the joists where the room has a terraced ceiling.

Ventilation.

15. Unless there are windows reaching to the top of the wall and capable of being opened, ventilators are necessary

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near the top of the wall. The ventilators should be regularly distributed in the same way as the windows. For each pupil 48 square inches of open ventilator should be provided.

Dimensions and fittings of class rooms.

16. It is important that no school or class room should be more than 24′ in width, or otherwise the rows of pupils will be too long to be properly controlled by the teacher. The length of a room must depend on the number of classes to be held in it. In the case of a school divided into a number of class rooms, the dimensions of any room should not exceed 24′ × 25′, that is, an approximate square. If it is admitted that a square is the best area for teaching purposes, the length of a class room in a one-roomed school should approximate closely to some multiple of the width. Ample wall blackboard space should be provided especially on the wall at the teacher's end of the room which should be unbroken by doors, windows or cupboards. Cupboard recesses in other walls should be provided, also recesses with open shelving. Rails under the cornice for hanging maps, pictures and diagrams are essential. The smallest class room for 40 boys in dual desks should be 21′ wide and 23′ long. The arrangement of such a room is shown in the diagram No. C.A. 306 of 1917, Annexure (ii). To accommodate similarly desks of larger dimensions those of the room must be proportionately increased.

Roofs.

17. The roof should, as far as possible, be impervious to heat.

Sanitary arrangements.

18. Latrines should not be placed nearer than 40′ to any school building. They should be so situated that the prevailing wind will not blow from them in the direction of the school.

19. The type-designs of the sanitary department should be consulted when planning latrines.

20. For boys' schools separate urinals and laterines should be provided. Separate accommodation should in all schools be provided for the teaching staff.

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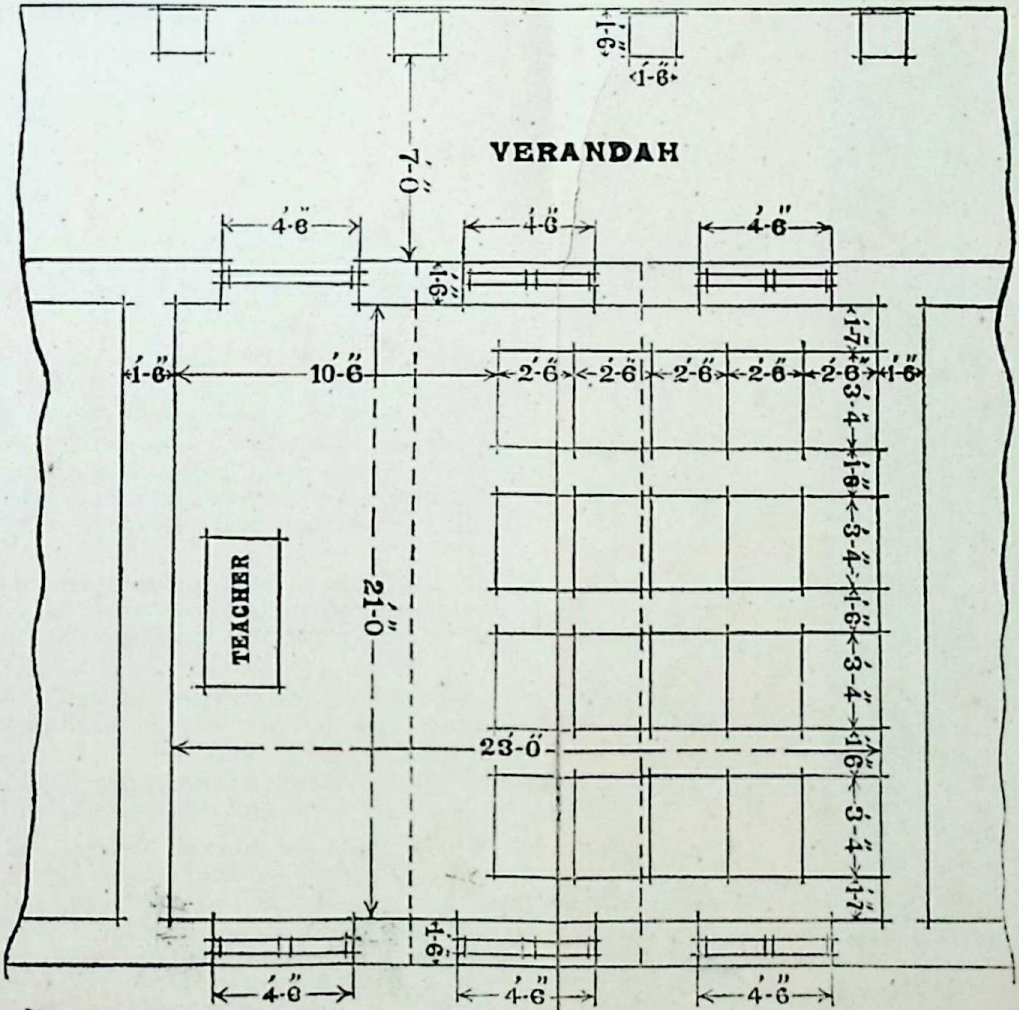
ANNEXURE (11).

Diagram C. A. No. 306/17.



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21. The number of latrine seats should be on the following scale :—

	Girls.	Boys.
Under 30 children	2	1
„ 50 „	3	2
„ 70 „	4	2
„ 100 „	5	3
„ 150 „	6	3
„ 200 „	8	4
„ 300 „	12	5
„ 500 „	20	8

22. There should be in addition for boys urinals at the rate of 4 per cent or if separate urinals are not provided the number of latrine seats should be correspondingly increased.

ANNEXURE (i).

1. The seat should not be so high as to prevent the child resting its feet upon the floor, or on a footboard, and if the latter, the knees should not be elevated.

2. Assuming a child to be sitting upright in his seat and the arms to be hanging freely down the edge of the desk next the body should be about an inch higher than the level of the elbows in the case of boys, and from $1\frac{1}{2}''$ to $1\frac{3}{4}''$ in the case of girls.

(If the desk be higher than this, there is a tendency for the boy to be twisted and for one shoulder to be raised above the other with the consequent risk of lateral curvature of the spine.)

3. A line dropped from the edge of the desk ought to strike the edge of the seat or a point an inch or two within it.

(This arrangement obliges the child to assume an upright position which is best for the eyes and the spine.)

4. No seat should be without a back, and the top of this should be one inch lower than the edge of the desk in the case of boys, and one inch higher than the edge of the desk in the case of girls. (In schools which are graded, inequalities will be found in the size of the scholars in each room, to meet which it is desirable to provide three sizes of desks. In schools of mixed ages there should be a large number of sizes.)

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5. The desk must not be flat. It should slightly incline towards the child.

6. The seat should not be flat, but saddle-shaped. Change of position will be desirable.

7. The desks must be easy of access yet compactly arranged. The angle of vision for the teachers should be not more than 45°.

Height and dimensions.

(1) The sloping part of the top should be not less than 12″ in width.

(2) The inclination should be about 2″ and the slope should be about 1 in 10.

(3) The flat portion of the desk with groove should be from 3″ to 3½″ in width.

(4) The proper height allows the forearm of the seated child to rest horizontally upon the desk without discomfort—

(*a*) Youngest children ... 20″ to 25″ to the middle of the slope.

(*b*) Intermediate children ... 22″ to 26″ ,, ,,

(*c*) Oldest scholars ... 30″ to 36″ ,, ,,

The seat should be 16½″ high.

(5) The back rail should be not more than 7″ for younger children and not more than 10 for the older ones.

(6) The minimum space for each child should be 20″, 22″ would be better.

(7) The width of the gangway should be 18″ at least.

(8) The seats should be 8″ wide.

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APPENDIX 25.

[SECTION 42 (2)—CHAPTER II.]

Form of Completion certificate under rule 4.

(Name or nature of work).

Certified that the above work, which has been inspected by me personally, has been carried out according to the approved plan and estimate in a satisfactory manner, with the following exceptions :—

(Here enter items of deviation with particulars as to dimensions and cost).

that the deviations are not of such a nature as to affect the stability or the suitability of the building, and that, in my opinion, the deviations would have resulted in $\frac{\text{a saving}}{\text{an excess cost}}$ of Rs. $\frac{\text{under}}{\text{above}}$ the sanctioned estimate.

STATION_____ (*Signature*)

*Date*_____ *Designation of Officer.*

Countersigned.

*Date*_____

President of the District Educational Council.

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APPENDIX 26.

Grant-in-aid—School Buildings.

Bills for Building grants.

Head of service.	Bill for building grants sanctioned.							.....District Voucher No. of the month of.....192 .
	Building grants for school.							
Name of instruction.	Nature of work and department or departments for which provided.	Date of commencement.	Date of completion.	Amount contributed by the manager up to date.	Amount of grant.	Authority.		Remarks.
				Rs. A. P.	Rs. A. P.			
(In words) Rs.								

CERTIFICATE AND DECLARATION.—On behalf of the management I hereby certify that the work for which the grant is herein claimed, has been completed according to the plan and estimate approved in the order sanctioning the grant and I do declare that I agree to abide by the conditions laid down in the Rules under the Madras Elementary Education Act 1920, in the event of the building being diverted to purposes other than those for which the grant was sanctioned.

N.B.—If completion certificate has been furnished it should be attached to the bill.

STATION——————

Date——————

Correspondent.

Pay Rupees——————

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Countersigned.

President of the District Educational Council.

Treasury Accountant. *Treasury Officer.*

*Date*_____

Received the amount, *viz.*, Rupees

*Date*_____ *Correspondent.*

APPENDIX 27.

Grant-in-aid—Acquisition of land and buildings.

Bills for grants for the acquisition of land.

Head of service.	Bill for acquisition grant sanctioned. Acquisition grant for.					District. Voucher number of the month of 192 .
Name of institution.	Nature of work and department or departments for which provided	Date of acquisition.	Amount contributed by the manager up to date.	Amount of grant.	Authority.	Remarks.
		RS. A. P.	Rs. A. P.			
(In words) Rs. ...						

DECLARATION.—On behalf of the management I declare that I agree to abide by the conditions prescribed by the rules under the Madras Elementary Education Act, 1920, in the event of the land or building being diverted to purposes other than those for which the grant was sanctioned.

STATION _____

*Date*_____ *Correspondent.*

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Countersigned.

President of the District Educational Council.

Pay Rs. _____

Date _____

Treasury Accountant. *Treasury Officer.*

Received the amount, *viz.*, Rupees

Date _____ *Correspondent.*

APPENDIX 28.

School furniture, maps, school libraries, apparatus, diagrams, models and tools.

Name of institution.	Bill for special grants sanctioned. Grants for furniture, apparatus and special objects—school.													.....District. Vr. No. of the month of.....192 .	
	Date of previous grant for similar objects.	Nature of charge and department or departments for which provided (to be specified.)	Approved cost.	Actual cost.	Amount contributed by the management.			Amount of grant.			Total grant.			Authority—Government order or the District Educational Council's Proceedings.	Remarks.
			R.	R.	RS.	A.	P.	RS.	A.	P.	R.	A.	P.		
(In words) Rs.								Total.							

CERTIFICATE AND DECLARATION.—On behalf of the management, I hereby certify that the work, for which the grant is herein claimed,

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has been executed in accordance with the approved estimate (or that the articles, the purchase of which has been sanctioned, have been purchased in accordance with the sanction) and I do declare that, in the event of the institution concerned being closed, I agree to abide by the conditions imposed in the rules under the Madras Elementary Education Act, 1920.

STATION———

Countersigned.

Date——— *Correspondent.*

President, District Educational Council, or Vice-President if so authorized.

STATION———

Date——— Pay Rupees———

Treasury Accountant. *Treasury Officer.*

Received the amount, *viz.*, Rupees. *Date*———

Date——— *Correspondent.*

R. RAMACHANDRA RAO,
Secretary to Government.

APPENDIX. D.

The Madras Local Boards Act, 1920.

STATEMENT OF OBJECTS AND REASONS.

The Bill has been drafted with the object of giving effect as far as possible to the recommendations of the Royal Commission on Decentralization in regard to local boards and the views of the Secretary of state and the Government of India on them. The policy enunciated in the resolution of the Government of India on Local self-Government, 1918, has also been kept in view in framing the provisions. The first draft was placed before a committee including several non-official presidents of local boards in the Presidency and was revised with reference to the suggestions made by them. It has again been revised with reference to the suggestions made on the District Municipalities Bill.

Constitution.

The Bill does not propose any substantial departure from the existing Act in regard to the constitution of local boards. A few changes introduced in this portion of the

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Bill may, however, be specified. Under the present Act the revenue divisional officer in charge of the division is *ex-officio* a member of the district board. A general provision of this nature is considered unnecesssary and has been omitted ; it is proposed instead that all presidents of taluk boards shall be ex-officio members of a district board. A clause is inserted making 'officials' (village headman do not come under this head) ineligible for election to district and taluk boards. Provision is also made for the appointment and election as presidents of taluk boards of persons who are not members of these boards. The provisions in the District Municipalities Bill in regard to the disqualifications of councillors and removal of chairmen have been adopted. Clauses have been inserted regarding the formation of advisory and administrative committees of local boards. The emergency powers of revenue divisional officers (section 39 of the existing Act) have been withdrawn ; those vested in the Collector are retained.

Finance.

The taxation provisions of the Bill have been altered in material respects with the main object of increasing the resources of local bodies. Under the present Act the land-cess is levied at a rate not exceeding one anna in the rupee on the annual rent value of occupied lands in all districts except Malabar, South Kanara and the Nilgiris, in which latter districts the maximum rate is two annas in the rupee on the annual rent value. The Bill fixes the limit of the cess at two annas in the rupee on the annual rent value, the special sanction of the Governor in Council being necessary to any enhancement of the cess above this rate. Local boards are allowed to fix the rate of the cess, within the limit allowed by the law, at their discretion. Subject to the limits prescribed the previous approval of the Governor in Council for the levy of taxes and tolls is dispensed with. The abolition or the reduction of the rates of such taxes and tolls should however be immediately reported to the Governor in Council, previous approval to such abolition or reduction being required only in the case of district boards which have an outstanding loan.

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Clause 58 provides for the levy of a surtax on income-tax. It is laid down that the surtax shall not be levied without the sanction of the Governor-General in Council, that the rate shall in no case exceed 50 per cent of the income-tax, that the rate at which it is to be imposed at the outset shall be fixed with the sanction of the Governor-General in Council and that every enhancement shall require similar sanction.

A 'pilgrim's tax' is also proposed in the Bill. The Pilgrim Committee's report has drawn prominent attention to grave sanitary defects in the important centres of this Presidency. The local boards concerned are unable, owing to their financial limitations, to effect any perceptible improvement in these conditions, and they have for a tax on a long time been pressing on the attention of the Government the need for making legal provision for a tax on pilgrims. This tax will be collected as a surcharge on fares by the railway administration concerned and will be restricted to the larger pilgrim centres.

Sub-clause (vii) of clause 57 is based on section 20 of the Local Government (Emergency Provisions Act), 1916 (England). The object is to enable local boards to levy a special licence fee on motor buses, the rates and conditions being fixed in each case according to local circumstances.

The only other material changes made in the taxation provisions of the Bill are—

(i) the method of fixing the house-tax in unions has been modified—vide revised schedule A : houses are to be assessed on their capital or annual value instead of being divided roughly into classes as at present,

(ii) the rate of tolls on motor vehicles has been revised—schedule B in the Bill.

Establishment.

The powers of local boards in regard to their establishments have been widened, in accordance with the principle stated in paragraph 16 of the resolution of the Government of India. Under section 41 of the existing Act, the sanction of the Government is required before any change, however unimportant, can be made in the establishments employed by these bodies. Under the Bill they are allowed to vary

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their establishment within the limits of maximum schedules prescribed by the Government.

Budgets.

It is proposed to adopt in the main the corresponding provisions in the District Municipalities Bill under which local bodies will have a free hand in framing their budgets subject to adequate provision being made for the discharge of loans and for the maintenance of a working balance.

Election offences.

A defect often noticed in the existing Act that it does not deal effectively with corrupt practices at elections has been rectified by the insertion of clauses on 'election offences.'

Functions and powers of local bodies.

Among the changes made in the portions of the Bill relating to the functions and powers of local bodies, the following may be mentioned :—

(i) A provision is inserted (clause 95-A) for the construction and maintenance of railways and tramways jointly by local bodies ; the absence of such a provision in the existing Act has caused inconvenience.

(ii) The powers of local bodies in dealing with encroachments have been made more effective.

(iii) A clause has been inserted to enable local bodies to get ponds, pits, swamps, etc., filled up or drained especially in malarious areas.

(iv) Provision has been made for effectively preventing the spread of dangerous diseases by introducing certain important provisions appearing in the District Municipalities Bill.

Clause 143-C enables the Governor in Council to extend to unions or other areas under the jurisdiction of district boards specific provisions relating to district municipalities. Some unions are so large that special powers are needed in them for enforcing sanitary measures, regulating

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building etc. This provision will, again, be useful in dealing with the sanitation, etc., of villages on occasions of large festivals or in dealing with malarious areas under local boards.

Unions.

A few changes have been made in Chapter V of the existing Act which relates to unions. The provisions in the District Municipalities Bill in regard to the disqualification of councillors and removal of chairman which have been adopted in the case of local boards are proposed to be applied to unions also. The Governor in Council has had under consideration the question of the measures needed to make the union system more popular. The inquiry showed *inter alia*, that the system, as applied to the smaller villages, needed much simplification. With this object in view, the provision in section 129 of the existing Act making it obligatory on unions to provide an office has been omitted ; and it is laid down that the procedure to be adopted for lodging the funds of unions and making payments from such funds may be settled by the taluk board concerned according to local conditions.

(Sd.) P. RAJAGOPALACHARI.

The Madras Local Boards Act 1920, Minutes of Dissent.

Minute of Dissent to the Report of the Select Committee on the Madras Local Boards Bill 1920.

Section 12 (1) The president of the district board should ordinarily be elected by the members of the board. The Government may reserve the right of appointment to be exercised only in very exceptional cases.

The section as accepted by the committee leaves it absolutely to the choice of the Government either to appoint the president themselves or by a notification to vest the

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right of election in the members. The provision is not in keeping with the advance of the times. It also ignores the promise contained in the Montford report that full measure of autonamy will be introduced in the sphere of Local Self Government.

Section 47 (1) The election should be directly by the tax-payers and other inhabitants of the district. The provision vesting in the taluk boards the right of electing the members of the district board is very unsatisfactory as it perpetuates the system of indirect election, which is condemned in the Montford report. It does not help to bring people into direct touch with the administration of the district. It therefore defeats the object of responsible government.

Section 37 (1) This clause ought to be deleted as also the words " or the district collector" in clause (2) of the same section. The section as it stands indicates a degree of distrust in the non-official presidents and reduces them to a position of subordination to the district collector who has himself just vacated his office as the president. Such a provision is not conducive to the free growth of responsible government. The control required in special cases may be provided for by special authorization of the collector or other officer of the Government to exercise any of the powers of supervision referred to in the section.

Schedule V.

Rule 4, sub-rule (2) should be altered.

Preparation and presentation of addresses to distinguished visitors is none of the legitimate functions of a local board and the costs for the same should not therefore be defrayed out of its funds.

(Sd). K. VENKATAPPAYYA,

2nd September 1921.

Extent and Commencement of the Madras Local Boards Act 1920.

1. (*a*) Rule 4 (1) of Schedule X came into force on 26th January 1921.

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(*b*) Section 30 and Rule 7 of Schedule X came into force on 9th March 1921.

(*c*) Rules 8 and 9 of Schedule V came into force on 23rd March 1921.

(*d*) The whole act came into force on Friday the 1st of April 1921 throughout the Presidency of Madras excepting the Agency division and the Lacadive islands including Minicoy.

Rules for the preparation of Electoral Rolls in Unions.

In exercise of the powers conferred on them by section 51 (1) of the Madras Local Boards Act, 1920, the Local Government are pleased to make the above rules :—

Preparation.

1. (*a*) The electoral roll for each union shall be maintained in form I annexed and shall be divided into parts for each ward in cases where the union is divided into wards. Each ward shall be separately numbered and the electors therein shall be numbered in a separate series. In each ward the streets and the names in each street shall be arranged alphabetically provided that, where such an arrangement is not convenient, the names alone may be arranged alphabetically for each ward.

(*b*) The roll shall be kept in the chief vernacular of the union, provided that the union board may direct that any roll or part of a roll may be kept in any other language.

2. No person shall be registered as an elector whether in his personal or in a representative capacity in more than one ward.

3. (*a*) It shall be the duty of the president to cause inquiry to be made and to prepare, or cause to be prepared, lists of all persons appearing to be entitled to be registered as electors in the roll for the union or for each of the wards comprised therein. The lists shall be prepared in the form prescribed for the roll and shall also contain such other particulars as the board may require.

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(*b*) The preliminary roll shall be prepared from these lists and published in the board's office not later than the 30th April.

(*c*) The president shall also simultaneously publish a notice in form II specifying the mode in which, and the time within which, claims and objections are to be preferred and the date on and the place at which the revising authority will begin to sit for their disposal. The notice shall state that the preliminary roll will be open to inspection at the board's office daily between 11 a.m. and 4 p.m. up to the 15th May. Copies of the notice should be affixed in the board's office and in one conspicuous place in each ward or where there are no wards in not less than three conspicuous places in the union.

Claims and objections.

4. (*a*) Any person who claims to be entitled to be registered as an elector and whose name is not entered, or is entered in an incorrect place or manner or with incorrect particulars on the preliminary roll and any person whose name is on the roll and who objects to the inclusion of the name of any other person whose name is on the roll may prefer a claim or an objection to the revising authority. Such claim or objection shall be sent in form III or form IV to the president so as to reach him on or before 15th May.

(*b*) Claims and objections may be preferred in person or sent by post.

(*c*) Claims and objections received after the prescribed date shall be rejected.

(*d*) The president shall supply forms of claims and of notices of objections free on the application of any person.

5. (*a*) The president shall, not later than 20th May,

(i) publish lists of all claims and objections received in time in form V. in the board's office, and

(ii) send a copy of every notice of objection to the person to whose registration objection has been taken.

(*b*) In the lists referred to in clause (*a*) (i) and in the copy sent under clause (*a*) (ii) the president shall give notice

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that the claims and objections will be taken into consideration by the revising authority at a place and on a date to be specified therein.

6. The president shall have necessary inquiries relating to claims and objections made before the date fixed for the sitting of the revising authority and may also of his own motion remove from the lists the names of persons whom he has reason to believe to be dead, and may make such other corrections as may be necessary, provided that he shall publish a list of all such corrections with the list of claims and objections as provided in rule 5.

Revising authority.

7. (*a*) For each union the revising authority shall be a committee of three members of the union board. The president of the board shall *ex-officio* be member and chairman of the committee. The other two members shall be elected by the union board each year.

(*b*) The revising authority shall sit in open office on the day fixed and from day to day until all the claims and objections are disposed of. Orders shall be passed in writing on each claim or objection, with reasons if a claim is rejected or an objection contested. The revising authority shall also pass orders on the lists of corrections made by the president of his own motion. The orders passed by the revising authority shall be final.

Final publication.

8. (*a*) The president shall correct the rolls in accordance with the orders of the revising authority and the rolls or parts of rolls so corrected shall be printed and copies made available not later than the 1st July.

(*b*) The rolls shall also be published by being affixed to the notice board of the union office and shall come into force from the date of such publication and remain in force till the publication of a fresh electoral roll.

(*c*) Two copies of the roll shall be signed by the president. One of them shall be kept in his office and the other forwarded to the president of the taluk board for record in his office.

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(*d*) The president shall not alter the roll while it continues in force, except in order to correct clerical errors.

(*e*) No failure to observe the dates prescribed in these rules or to observe other directions regarding the preparation of the electoral roll shall entitle any one to question the validity and conclusiveness of the registers in election proceedings.

(*f*) Notwithstanding anything contained in these rules, the president of the taluk board concerned may, in the case of the first electoral roll for a union board prepared after the introduction of the Madras Local Boards Act, 1920, and for special reasons in the case of subsequent rolls prescribe other dates for the preparation, revision and publication of the electoral roll and the roll when so revised and finally published shall come into force from the date of final publication and remain valid until the publication of the next final electoral roll.

(*g*) None of the officers entrusted with the preparation of the rolls shall be held legally liable for their completeness or accuracy ; neither shall they be held liable to any action for damages by reason only of any omission or inaccuracy in respect of such rolls or any non-compliance with the dates prescribed in these rules.

General.

9. The president shall keep printed copies of the rolls for inspection and sale in his office and for supply to the polling officers.

10. Any notice which is required to be sent by the president under these rules to any person shall be sufficiently sent if sent by post to the address of that person as given by him for the purpose, or as appearing on the roll, or if there is no such address, to his last known place of abode.

11. On the consideration of any claim or objection or other matter by the revising authority any person appearing to be interested therein may appear and be heard either in person or by duly authorized agent.

12. The revising authority may in its discretion, or at the request of any person interested, require that the evidence

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tendered by any person should be on oath and may administer an oath for the purpose.

FORM I.

Electoral roll for *union.*

Part Ward No.

Serial number. (1)	Name. (2)	Father's, karnavan's or husband's name. (3)	Address (ward, or street and door number). (4)	Head of qualification. (5)

FORM II.

The preliminary electoral roll of voters for the union is open to inspection at the union board's office daily between 11 a.m. and 4 p.m. up to the 15th May.

Any person who claims to be entered in this roll and who is not entered in it or is entered in an incorrect place or manner or with incorrect particulars may put in a claim addressed to the president to have his name entered, or the registry corrected.

Any person whose name is on this roll and who objects to the correctness of the entry or to the inclusion of the name of any other person whose name is on the roll may prefer an objection addressed to the president.

Claims shall be preferred in form III and objections in form IV appended to this notice. Copies of the forms will be supplied free by the president on application.

Claims and objections may be presented to the president at any time during office hours or sent by post, but must reach him on or before the 15th May.

Claims and objections which are not preferred in proper form or are not received by the date prescribed will be rejected.

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All claims and objections received in time and in proper form will be heard by the revising authority at
on

President.

FORM III.

Notice of claim for $\frac{\text{correction of registry}}{\text{registration}}$

To

The President of Union Board.

SIR,

I hereby give you notice that I claim to have $\frac{\text{the registry of my name corrected}}{\text{my name entered}}$ in the roll of electors for the union as follows :—

Name in full of claimant and father's, karnavan's or husband's name; also serial number in the preliminary electoral roll if already registered. (1)	Address (ward, or street and door number). (2)	Head of qualification. (3)	Kind and amount of tax paid. (4)
			RS.

I declare that I am a British subject and that I attained the age of 21 years on Date

Signature of Claimant.

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FORM IV.

Notice of objection to registration.

To

The President of Union Board.

SIR,

I hereby give you notice that I object to the name of the person mentioned and described below being retained in the electors' roll for the ward in the Union :—

Name of person objected to. (1)	Number in preliminary roll. (2)	Nature of objection. (3)

Signature of Objector.

Date Address

Ward and number in preliminary roll.

FORM V.

List of claims and objections.

(*a*) The following persons have put in claims to be registered as electors (or to have the registry of their names corrected) on the roll for the Union :—

Ward. (1)	Name of claimant and number on preliminary roll, if any. (2)	Address. (3)	Head of qualification. (4)

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(*b*) The following objections have been received regarding entries in the roll for the Union :—

Ward. (1)	Name of objector and number on roll. (2)	Name of person objected to and number on roll. (3)

(*c*) The following corrections have been made by the president of his own motion in the roll for the Union :—

Ward. (1)	Number on roll. (2)	Nature of correction. (3)

The above claims and objections will be heard (and corrections finally considered) by the revising authority on at

President.

Rules for the preparation of electoral rolls for taluk boards.

In exercise of the powers conferred on them by section 51 (1) of the Madras Local Boards Act, 1920, the Local Government are pleased to make the above rules.

1. The electoral roll for each taluk board shall be maintained in Form I annexed and shall be divided into parts for each circle comprised in it. Each circle shall be separately numbered and the electors therein shall be numbered in a separate series. The villages in each circle shall be arranged alphabetically and the names in each village shall also be arranged alphabetically.

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2. The roll shall be kept in the chief vernacular of the taluk board provided that the taluk board may direct that any particular roll or part of a roll may be kept in any language.

3. (*a*) The Revenue Divisional Officer shall be the registration officer for the taluk board or boards in his division ;

Provided that for the preparation of electoral rolls subsequent to the first after the introduction of the Madras Local Boards Act, 1920, the Local Government may appoint any other officer or person to be the registration officer for all or any taluk boards.

(*b*) Any of the powers and duties of the registration officer may be exercised and performed by any deputy for the time being approved by the Collector of the district and the provisions of these rules shall, in respect of the powers and duties to be exercised and performed by him, apply to such deputy so far as they apply to the registration officer.

4. (*a*) It shall be the duty of the registration officer to cause inquiry to be made and to prepare or cause to be prepared lists of all persons within his registration area appearing to be entitled to be reigistered as electors in the roll. The lists shall be prepared in the form prescribed for the roll and shall also contain such other particulars as the taluk board may determine.

(*b*) No person shall be registered as an elector whether in his personal or in a representative capacity in more than one circle.

(*c*) The preliminary rolls shall be prepared from these lists and printed. They shall be published by posting them in the office of the registration officer not later than the 25th of July. Copies of the rolls with the notices referred to in clause (*d*) of this rule shall also be published in the offices of the taluk board and of every union board, of every tahsildar and of every deputy tahsildar in the area under the jurisdiction of the taluk board.

(*d*) With the preliminary roll the registration officer shall publish notices in Form II specifying the mode in which and the time within which claims and objections are to be preferred and the date on, and the place at, which the

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revising authority will begin to sit for their disposal. The date fixed for the sitting of the revising authority shall not be later than the 15th of September.

5. Copies of the parts relating to each circle shall be made available for inspection and sale in the offices of the revenue divisional officer, the tahsildars and deputy tahsildars concerned, and in the offices of the taluk board and every union board concerned, and a copy of the part relating to each village shall also be posted in the village chavadi or other conspicuous place in the village.

CLAIMS AND OBJECTIONS.

6. (*a*) Any person who claims to be entitled to be registered as an elector and whose name is not entered or is entered in an incorrect place or manner or with incorrect particulars on the preliminary roll and any person whose name is on the roll and who objects to the inclusion of his own name or of the name of any other person whose name is on the roll may prefer a claim or an objection to the revising authority. Such claim or objection shall be sent in Form III or IV to the registration officer so as to reach him on or before the 25th of August.

(*b*) Claims and objections may be preferred in person or sent by post.

(*c*) Claims and objections received after the prescribed date shall be rejected.

(*d*) The registration officer shall supply forms of claims and of notices of objection free on the application of any person.

7. The registration officer may of his own motion remove from the rolls the names of persons whom he has reason to believe to be dead and may make such other corrections as may be necessary.

8. The registration officer shall, not later than the 5th of September

(*a*) post in his own office, in the offices of the tahsildars and deputy tahsildars concerned and in the offices of the taluk and union boards concerned lists of all claims and

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objections received in time and of corrections made by him of his own motion in Form V, and

(*b*) send a copy of every notice of objection to the person to whose registration objection has been taken and give intimation to the person concerned of the corrections made by him of his own motion.

In the lists referred to in clause (*a*) and in the copy and intimation sent under clause (*b*) the registration officer shall give notice that the claims, objections and corrections will be taken into consideration by the revising authority at a place and on the date fixed which shall be specified therein.

Revising Authority.

9. The revising authority for each taluk board area shall consist of the registration officer as chairman and two non-official gentlemen to be nominated for each electoral roll by the collector of the district.

10. The revising authority shall sit in open office on the day fixed and from day to day until all the claims and objections are disposed of. Orders shall be passed in writing on each claim or objection, with reasons if a claim is rejected or an objection contested. The revising authority shall also pass orders on the lists of corrections made by the registration officer of his own motion. The orders passed by the revising authority shall be final.

Final publication.

11. The registration officer shall correct the rolls in accordance with the orders of the revising authority and the final rolls shall be published by posting them in the office of the registration officer not later than the 30th of September. If it is more convenient the preliminary rolls together with lists of additions and corrections may be published as the final rolls.

12. (*a*) Two copies of the roll shall be signed by each registration officer. One of them shall be kept in his office and the other forwarded to the president of the taluk board concerned.

(*b*) Neither the registration officer nor the president of the taluk board shall alter the roll while it continues in force except in order to correct clerical errors.

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13. No failure to observe the dates prescribed in these rules or to observe other directions regarding the preparation of the electoral roll shall entitle any one to question the validity and conclusiveness of the rolls in election proceedings.

14. Notwithstanding anything contained in these rules the collector of the district may, in the case of the first electoral roll for a taluk board prepared after the introduction of the Madras Local Boards Act, 1920, and for special reasons in the case of subsequent rolls, prescribe other dates for the preparation, revision and publication of the electoral roll and the roll when so revised and finally published shall come into force from the date of final publication and remain valid until the publication of the next final electoral roll.

15. None of the officers entrusted with the preparation of the rolls shall be held legally liable for their completeness or accuracy; neither shall they be held liable to any action for damages by reason only of any omission or inaccuracy in respect of such rolls or any non-compliance with the dates prescribed in these rules.

GENERAL.

16. The registration officer and the president of the taluk board concerned shall keep copies of the rolls or parts of rolls and of the lists of additions and corrections for inspection and sale in their offices and for supply to the polling officers.

17. Any notice which is required to be sent by the registration officer under these rules to any person shall be sufficiently sent if sent by post to the address of that person as given by him for the purpose, or as appearing on the roll or if there is no such address to his last known place of abode.

18. On the consideration of any claim or objection or other matter by the revising authority any person appearing to be interested therein may appear and be heard either in person or by duly authorized agent.

19. The revising authority may in its discretion or at the request of any person interested require that the evidence tendered by any person should be on oath and may administer an oath for the purpose.

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FORM I.

Electoral roll for *taluk board*

Part , Circle No. , Polling station

Serial number. (1)	Name. (2)	Father's, karnavan's or husband's name. (3)	Address (village or street and door number). (4)	Head of qualification. (5)

FORM II.

The preliminary electoral roll of voters for the taluk board is herewith published for general information.

Any person who claims to be entered in this roll and who is not entered in it or is entered in an incorrect place or manner or with incorrect particulars may put in a claim to the registration officer to have his name entered, or the registry corrected.

Any person whose name is on this roll, and who objects to the correctness of the entry or to the inclusion of the name of any other person whose name is on the roll ; may prefer an objection to the revising authority.

Claims shall be preferred in form III and objections in form IV appended to this notice. Copies of the forms will be supplied free by the registration officer on application.

Claims and objections may be presented to the registration officer at any time during office hours or sent by post but must reach him on or before the

Claims and objections which are not preferred in proper form or are not received by the date prescribed will be rejected.

All claims and objections received in time and in proper form will be heard by the revising authority at on

Registration Officer.

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FORM III.

Notice of claim for $\frac{\text{correction of registry}}{\text{registration}}$

To

The Revising Authority of taluk board.

SIR,

I hereby give you notice that I claim to have $\frac{\text{the registry of my name corrected}}{\text{my name entered}}$ in the roll of electors for the taluk board as follows :—

Name in full of claimant and father's, karnavan's or husband's name ; also number on the preliminary roll, if any. (1)	Address (village, or street and door number). (2)	Head of qualification. (3)	Amount of rental value or tax paid. (4)
			RS.

I declare that I am a British subject and that I attained the age of 21 years on

Date *Signature of Claimant.*

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FORM IV.

Notice of objection to registration.

To

The Revising Authority of taluk board.

SIR,

I hereby give you notice that I object to the name of the person mentioned and described below being retained in the elector's roll for the circle of taluk board.

Name of person objected to. (1)	Number in preliminary roll. (2)	Nature of objection. (3)

Date Signature of Objector.

Address

Circle and number in preliminary roll.

FORM V.

List of claims and objections.

(*a*) The following persons have put in claims to be registered as electors (or to have the registry of their names corrected) on the roll for the taluk board :—

Circle. (1)	Name of claimant, and number on preliminary roll, if any. (2)	Address. (3)	Head of qualification. (4)

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(*b*) The following objections have been received regarding entries in the roll for the taluk board :—

Circle. (1)	Name of objector and number on roll. (2)	Name of person objected to and number on roll. (3)

(*c*) The following corrections have been made by the Registration Officer of his own motion in the roll for the taluk board :—

Circle. (1)	Number on roll. (2)	Nature of correction. (3)

The above claims and objections will be heard (and corrections finally considered) by the revising authority on at

Registration officer.

Rules for the Conduct of Elections of Members of Taluk and Union Boards.

In exercise of the powers conferred on them by sections 199 (2) (*b*) and 19 of the Madras Local Boards Act, 1920, the Local Government are pleased to make the above rules.

1. (I) Not less than thirty days before the date fixed for the holding of an election, the president shall prepare and publish a notice stating—

(*a*) the number of persons to be elected;

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(*b*) the circles or wards for which they are to be elected.

(*c*) the date on which and the hours between which nomination papers should be presented to him.

(*d*) the date on which the nomination papers will be taken up for scrutiny, not being less than fifteen days before the date of the election.

(*e*) the day on which and the place or places where the votes of the electors will be taken should there be a poll and the hours during which the poll will be open, not being less than six hours between 8 a. m. and 5 p. m., and

(*f*) the day on which and the place and hour at which the president will commence to count the votes.

(2) The notice shall be published by being affixed in the office of the local board concerned.

(3) Copies of the notice shall be posted up.

(*a*) in the case of union board elections in three conspicuous places in each ward for which an election is to be held and where a union board area is not divided into wards in three conspicuous places in the union ; and

(*b*) in the case of taluk board elections in the offices of Tahsildars, Deputy Tahsildars and Sub-Magistrates and at the chavadi, post office or other conspicuous place in each village included in the circle for which the election is held.

Nomination of Candidates.

2. (1) The nomination of every candidate shall be made by means of a nomination paper in Form No. I, which shall, on application, be supplied free by the president to any elector whose name is on the electoral roll for the circle or ward.

(2) Every nomination paper shall be subscribed by two such electors as proposer and seconder and the candidate shall subscribe a declaration on it expressing his willingness to stand for election.

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(3) The same elector may subscribe as many nomination papers as there are vacancies to be filled. Each candidate shall be nominated by a separate nomination paper.

(4) Every nomination paper shall be presented by the proposer or seconder on the date and during the hours appointed to the president at the board's office.

(5) Nomination papers received after the date and time so appointed shall be rejected.

3. On the day appointed for the receipt of nomination papers and immediately after the hour for their receipt is past, the president shall publish in the board's office a list in Form No. II of such nominations as appear to him to be valid with a notice that the nomination papers will be taken up by him for scrutiny at the office of the local board on the date fixed in rule 1 at the hour specified by him.

Scrutiny of nomination papers.

4. (1) On the date and at the time appointed for the secrutiny of nomination papers, every candidate and his proposer and seconder and any other elector of the circle or ward may attend at the place appointed, and the president shall give them all reasonable facilities for examining the nomination papers of all candidates which have been received by him as aforesaid.

(2) The president shall examine the nomination papers and shall decide all objections which may be made to any nomination paper on the ground that it is not valid under rule 2 and may reject, either of his own motion or on such objection, any nomination paper on such ground ; the decision of the president shall in every case be endorsed by him on the nomination paper in respect of which such decision is given.

5. (*a*) Immediately after the scrutiny and the acceptance or rejection of nomination papers in the manner described in rule 4 is completed, the president shall make up a final list of valid nominations in Form No. III and publish it on the notice board of his office not later than ten days before the date fixed for the election.

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(*b*) Copies of the list shall forthwith be sent to be posted in the offices of Tahsildars, Deputy Tahsildars and Sub-Magistrates and in a conspicuous place at each polling station.

(*c*) The final list shall describe the candidates as in their nomination papers and exhibit their names in alphabetical order.

6. (1) Any candidate who has been duly nominated for election may withdraw his candidature at any time by written notice signed by him and delivered (*a*) in the case of union board elections to the president before midday of the day previous to that fixed for the poll and (*b*) in the case of taluk board elections to the president not later than 12 noon on the fifth day after the final list of valid nominations is published by the president on the notice board of his office ; but no candidate who has withdrawn his candidature may subsequently cancel his withdrawal and stand at the same election.

(2) The president shall remove from the ballot paper the name of any candidate who

(*a*) dies at any time before the poll is taken, or

(*b*) has withdrawn his candidature in accordance with the provisions of sub-rule (1).

7. (1) If the number of candidates who have been validly nominated and have not withdrawn their candidature is equal to the number of vacancies, all such candidates shall be deemed to be duly elected.

(2) If the number of such candidates is lesss than the number of vacancies all such candidates shall be deemed to be duly elected and the president shall start election proceedings afresh for filling up the remaining vacancy or vacancies and repeat the formalities prescribed in rules 1 to 5.

8 (1) If, owing to there being more candidates than there are vacancies, a poll has to be taken, the president shall appoint forthwith one or more polling officers for each polling station and may pay them reasonable remuneration for their services. The president may also, if necessary,

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appoint one or more identifying officers to assist the polling officer in identifying the voters. Polling officers shall neither be members for the circles or wards for which the poll is to be taken nor registered voters therein.

(2) If, after the taking of a poll has become necessary under sub-rule (1), the number of validly nominated candidates becomes, owing to the death of a candidate before the poll is taken, equal to or less than, the number of vacancies, election proceedings shall be started afresh and the formalities prescribed in rules 1 to 5 repeated.

Voting.

9. (1) The polling officer shall keep order at the station, shall see that the election is fairly conducted, shall regulate the number of electors to be admitted at one time, and shall exclude all persons except his own clerks, the candidates or agents whom the candidates may have appointed in writing to appear in their stead at the polling station, the Police on duty, and such persons as may be admitted for the purpose of identifying the electors.

(2) The letter of a candidate appointing an agent to represent him at the polling station shall be sent so as to reach the polling officer before the voting commences.

10. The ballot box shall be so constructed that the ballot papers can be introduced therein but cannot be withdrawn therefrom without the box being unlocked. Just before the commencement of the poll the polling officer shall show the ballot-box empty to such persons as may be present at the polling station and shall then lock it up and place a seal upon it in such manner as to prevent its being opened without breaking such seal and place it in his view for the receipt of ballot papers and shall keep it so locked and sealed. The key of the ballot-box shall also be placed under seal.

11. The president shall provide for each polling officer such number of clerks as he may consider desirable and shall supply him with a copy of the electoral roll, a list of the

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nominations, ballot papers and boxes, and such other papers, stationery and forms as may be necessary.

12. Every ballot paper shall be in Form No. V and shall have the names of the candidates printed on it in alphabetical order. If there are two candidates of the same name, they shall be distinguished by the addition of their occupation or in some other suitable way.

13. (1) The name of every person presenting himself to vote and his number on the electoral roll shall be entered in a signature slip maintained in Form No. IV, and the voter shall thereafter, if he is literate, sign his name in the column provided for that purpose, or, if he is illiterate, shall fix his thum-impression thereto.

(2) The voter shall present his slip to the polling officer who, after satisfying himself that it has been duly signed by the voter or impressed with his thumb-mark, shall file it ; provided that the polling officer may, if any doubt should arise as to the identity of the voter, require that the slip be attested by any person present who can identify the voter. If there is no such person present, the polling officer shall note on the slip the fact that the voter's identity has been questioned.

(3) Special facilities shall be accorded to women voters who observe the gosha system in accordance with the regulations framed by the local bord in that behalf.

14. Immediately before a ballot paper—that is the counterfoil of Form No. V—is handed over to the voter, the polling officer shall

(i) initial it on the back ;

(ii) enter the voter's number in the electoral roll on the corresponding countertoil of Form No. V ; and

(iii) affix his initials against the voter's name in the electoral roll.

The polling officer shall then tell the voter how many votes may be given and shall give him the ballot paper.

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15. The voter on receiving the ballot paper shall forthwith proceed to the place set apart for the purpose and there mark a cross against the name of the candidate or candidates for whom he intends to vote. He shall then fold up the ballot paper so as to conceal his vote and put it into the ballot box.

16. (1) If the voter is unable to read the ballot paper or to make a cross thereon, and applies for assistance in doing so, the polling officer shall read it for him and, if so required, mark in the presence of the candidates or their agents, if any, the ballot paper according to the directions of the voter and give it to him to put in the ballot box.

(2) In the case of every voter whose ballot paper is marked in this manner by the polling officer, a note shall be made on the corresponding counterfoil of Form No. V by the polling officer of the reason why it was so marked.

(3) The marking of a ballot paper by the polling officer under clause (1) shall not be questioned subsequently on the ground that it was not in accordance with the voter's directions.

17. (1) Any ballot paper which is not duly marked or on which votes are given to more candidates than there are members to be elected or on which any mark is made by which the voters may afterwards be identified, shall be invalid.

(2) If more than one cross is placed against any candidate's name, they shall count only as one vote in his favour, provided that the voter has not placed crosses against more candidates than there are members to be elected.

(3) If the cross or any one of the crosses is so placed as to render it doubtful for which candidate such mark is intended to apply, the vote concerned, but not the whole ballot paper in the cases where more than one vote can be given on the same ballot paper, shall be invalid, provided again that the voter has not placed crosses against more candidates than there are members to be elected.

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18. If a person representing himself to be a particular elector named on the electoral roll applies for a ballot paper after another person has voted as such elector, the applicant shall, after duly answering such questions as the polling officer may ask, be entitled to mark the ballot paper in the same manner as any other voter. The ballot paper (called in these rules a tendered ballot paper) shall, instead of being put into the ballot box, be given to the polling officer, and endorsed by him with the name of the voter and his number on the electoral roll and set aside in a separate packet and is not to be counted by the president. The signature or thumb-impression of the voter concerned shall be taken on signature slips in Form No. IV, but should be attached to their connected tendered ballot papers and separately filed.

19. A voter who has inadvertently dealt with his ballot paper in such a manner that it cannot be conveniently used as a ballot paper may, on delivering it to the polling officer and satisfying him of the inadvertence, obtain another ballot paper in place of the spoilt one, the latter one together with its counterfoil being marked as cancelled.

20. Immediately after the close of the poll, the polling officer shall, in the presence of the candidates or their agents, make up into separate packets and seal with his own seal and the seal of such candidates or their agents as may desire to affix their seal—

(1) each ballot box in use at his station unopened ;

(2) the keys of such boxes ;

(3) the unused and spoilt ballot papers, both ordinary and tendered, with their counterfoils ;

(4) the tendered ballot papers with the signature slips attached to them ;

(5) the marked copies of the electoral roll and the counterfoils of ballot papers ; and

(6) the file of signature slips.

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21. The packets shall be forwarded at once by the polling officer to the president accompanied by a statement in Form No. VI. Each packet shall be numbered and shall bear a note as to its contents.

22. On the day and at the hour appointed for the counting of votes, and in the presence of such candidates or their agents as may be in attendance the president shall proceed as follows :—

(*a*) The ballot box or boxes relating to each polling station shall be opened one after another ; the president shall take out the papers therefrom, count them or cause them to be counted and record the number thereof in a statement in Form No. VII.

(*b*) The president shall then mix together the whole of the ballot papers of all the ballot boxes. The examination and counting of the votes will then commence. The president shall, on every ballot paper which is wholly or partially rejected, endorse the word 'rejected.' If any candidate or agent present questions the correctness of his rejection order, he shall also record on the ballot paper the grounds of rejection briefly.

(*c*) The president shall, as far as practicable, proceed continuously with the counting of the votes ; and shall, during any necessary intervals during which the counting is to be suspended, place the ballot papers, packets and other documents relating to the election under his own seal and the seals of such candidates or their agents as may desire to affix them; and adequate precautions shall be taken for their custody.

23. (*a*) After the president has completed the scrutiny and counting he shall prepare a return of the results of the polling in Form No. VIII, and, after verifying the totals of the votes with the figures in Forms Nos. VI and VII shall, subject to the provisions of rule 28, declare the election of the candidate or candidates to whom most valid votes have been given.

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(*b*) Any candidate or his agent shall, on application, be permitted to take a copy or an extract from the return in Form No. VIII.

24. The president shall not open the sealed packets containing the tendered ballot papers and their connected signature slips or the marked copies of the electoral roll.

25. Upon the completion of the counting and the declaration of the results, the president shall seal up in separate packets

(1) the ballot papers, all or some of the votes on which have been counted, and

(2) the ballot papers, all the votes on which have been rejected,

and shall mark on each packet the number of papers it contains. A note shall be made giving a description of the contents of each packet and the election to which it relates.

Disposal of ballot papers.

26. (1) The president shall, after declaring the result, forward a copy of the return to the president of the district board and shall retain in his custody the packets of ballot papers, whether counted, rejected or tendered, and of the counterfoils thereof. These packets shall not be opened and their contents shall not be inspected or produced except under the orders of a competent court.

(2) The president shall retain the packets for a year and shall then, unless otherwise directed by the orders of a competent court, cause them to be destroyed. The marked copies of the electoral roll shall be preserved for three years.

General.

27. (1) If any person has been elected for more circles or wards than one, he shall, within 24 hours from the date of the last of such elections, intimate to the president the circle or ward for which he chooses to serve.

(2) In default of such intimation the president shall notify the circle or ward for which such person shall serve.

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(3) The said person shall be deemed to have been elected for the circle or ward so choosen or notified as the case may be ; and thereupon the voters of the other circles or wards for which such person has been elected shall proceed to elect a member in the manner hereinbefore provided.

28. If there is an equality of votes between any two or more candidates, the president shall, after notice to the candidates concerned, decide by drawing lots which candidate or candidates shall be deemed to have been elected.

29. The name of the candidate or candidates duly elected shall be published under section 19 of the Madras Local Boards Act, 1920, on the notice board of the office of the local board concerned.

30. A candidate who has been duly elected may submit his withdrawal in writing to the president at any time before his election is published. In such cases the president shall declare the candidate who has obtained the next highest number of votes to have been elected. No candidate who has submitted his withdrawal may subsquently cancel it.

31. If any question arises as to the interpretation of these rules, otherwise than in connexion with an election inquiry, the president may refer the question to the Local Government whose decision shall be final.

32. If no president is, in the opinion of the Local Government, available to conduct the elections under the Madras Local Boards Acts, 1920, the Local Government may direct the Revenue Divisional Officer or any other person to exercise the functions of a president under these rules.

33. If there is no president or where the president is himself a candidate for election, his functions under these rules shall be discharged by the vice-president ; if there is no vice-president or where the vice-president is also a candidate, the board shall appoint a member—who does not propose to stand as a candidate at the election in question—to discharge the function of the president under these rules.

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34. In the above rules the expression 'the president' shall mean the president of the union board in the case of union board elections and the president of the taluk board in the case of taluk board elections.

FORM I.

Nomination paper.

1. Name of candidate.
2. Father's, karnavan's or husband's name.
3. Age.
4. Address.
5. Signature of proposer.
6. Signature of seconder.

Candidate's declaration.

I declare that I am willing to stand for election.

Signature of Candidate.

Signature of President.

Instruction.

Nomination papers which are not received by the President before the day of 192 shall be invalid.

FORM II.

Preliminary list of nominations.

1. Serial number.
2. Name of candidate.
3. Father's, karnavan's or husband's name.
4. Occupation and adress,
5. Name of proposer.
6. Name of seconder.

Note.

The nomination papers will be taken up for security at $\frac{\text{a.m.}}{\text{p.m.}}$ on the day of at (place).

President.

FORM III.

Final list of valid nominations.

1. Serial number.
2. Name of candidate.
3. Address.

Note.

The poll will be taken between and at the polling stations already notified.

President.

FORM IV.

Signature sheet No.—

Number on electoral roll.	Name.	Signature of voter if literate; or thumb impression of voter if illiterate, with signature of witness.

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FORM V.

Counterfoil. *Ballot paper.* *Outerfoil.*

Serial No. Taluk / Union Board. Circle / Ward

Taluk / Union Board.

Circle / Ward

Date of election

Number of elector

Serial number.	Name and description of candidate.
(1)	(2)
1	
2	
3	
4	
5	
6	

Form of back of ballot paper.

No.

Instructions for printing ballot paper.

The names of the candidates should be printed in bold type. The form should be printed in books of 100 forms each. The forms should be serially numbered for each ward and shall be bound into books of 100 forms each. On the wrapper of each book the name of the circle or ward, the number of the book, and the first and last number of the forms in the book, shall be printed.

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FORM VI.

Statement sent by Polling officer at ____ in the taluk/union board of ____ after the polling on ____ 192 for the circle or ward.

Description. (1)	(2) Number received.	(3) Number used.	(4) Number spoilt.	(5) Balance.	(6) Remarks.
I. Ballot papers—					
(a) Ordinary ...					
(b) Tendered ...					
II. Signature slips ...					

Particulars of packets sent to the President.

Signature of Polling Officer.

FORM VII.

Name of polling station. (1)	Number of ballot box. (2)	Number of ballot papers in box. (3)
Total ...	...	...

President.

FORM VIII

Return showing results of the election for seats for ____ circle or ward in the taluk/union board.

Name of candidate. (1)	Number of valid votes. (2)
A	
B	
C	
D	
E	
F	
Total number of valid votes.	
Total number of invalid votes.	

I do hereby declare that the following candidates

A

B

C

have been duly elected.

President.

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Rules for the election of members of district boards by taluk boards.

In exercise of the powers conferred on them by section 47 (1) read with the first proviso to section 237 of the said Act the Local Government hereby notify for general information the above rules.

The president of a district board shall intimate to the taluk board concerned the number of seats on the district board which it has to fill up by election and shall call upon it to report the name or names of the candidates elected.

2. The president of the taluk board shall thereupon summon a meeting of the taluk board for the purpose of proceeding with the election.

3. Every candidate for election shall be proposed by one member and seconded by another. The names of all the candidates proposed and seconded shall be read out by the president or the presiding member.

4. If the number of candidates nominated is equal to the number of vacancies all such candidates shall be deemed to be duly elected.

5. If the number of such candidates is less than the number of vacancies all such candidates shall be deemed to be duly elected and the president shall call for fresh nominations or call for another meeting for filling up the remaining vacancy or vacancies.

6. If there are more candidates than there are vacancies the votes of the members present at the meeting shall be taken.

7. Every member wishing to vote shall be supplied with a slip of paper. He shall forthwith proceed to the place set apart for the purpose and there write on the slip so supplied the name of the candidate or candidates for whom he wishes to vote. He shall then fold up the slip so as to conceal his vote and deposit the same in a ballot box placed in the view of the president or the presiding member and so constructed that the paper may be placed therein but not extracted therefrom without the box being opened. The president or the

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presiding member shall then open the box and count the votes in the presence of the members.

8. The candidate who obtains the largest number of votes, and, if the vacancies are more than one, as many of the candidates at the top of the poll as there are vacancies shall be declared to have been duly elected. If there is an equality of votes between any two or more candidates the chairman shall decide by drawing lots which candidate shall be deemed to have been elected.

9. No candidate whose name has been proposed and seconded shall take part in a ballot, but a candidate may withdraw at any stage, and after so withdrawing he may take part in any ballot.

10. Any voting paper which contains the signature of any of the voting members or on which more names are entered than there are vacancies shall be invalid.

11. Immediately after the meeting the president or the presiding member shall,

(i) affix a notice to the notice board of the taluk board concerned publishing the name of the candidate or candidates elected,

(ii) forward the names of the elected candidates to the Superintendent, Government Press, for publication in the *Fort St. George Gazette*, and

(iii) forward to the president, district board, a statement showing

(*a*) the date of the meeting,

(*b*) the names of the members present,

(*c*) the names of the proposer and seconder of each candidate, and

(*d*) the number of votes secured by each candidate, in cases where there were more candidates than the number of vacancies.

12. (1) The president or presiding member shall then seal up the ballot popers, whether counted or rejected, and note on each packet the number of papers, it contains and the election to which it relates.

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(2) These packets shall not be opened and their contents shall not be inspected or produced except under the orders of an election or other competent court.

(3) The packets shall be retained in safe custody in the office of the taluk board concerned for a year and shall then, unless otherwise directed by the orders of an election or other competent court, be destroyed.

Rules for the conduct of inquiries and the decision of disputes relating to Elections.

No. 650.—In exercise of the powers conferred on them by section 199 (2) (*c*) of the Madras Local Boards Act, 1920, the Local Government are pleased to make the above rules.

Save as provided in section 57 of the Madras Local Boards Act, 1920, no election held under the Madras Local Boards Act, whether of a member or president of a district board, a taluk board or a union board, or a vice-president of a district board or taluk board, shall be called in question except by an election petition presented in accordance with these rules, to the district or subordinate judge having jurisdiction by any candidate or elector against the candidate (hereinafter called the returned candidate) who has been declared by the president of a local board to have been duly elected.

2. The petition shall be presented within fourteen days of the date of the declaration of the result of the election and shall contain a statement, in concise form, of the material facts on which the petitioner relies and the particulars of any corrupt practice which he alleges, and shall, where necessary, be divided into paragraphs numbered consecutively. It shall be signed by the petitioner and verified in the manner prescribed for the verification of pleadings in the Code of Civil Procedure, 1908.

3. The petitioner may, if he so desires, in addition to calling in question the election of the returned candidate, claim a declaration that he himself or any other candidate has been duly elected ; in such case he shall join as respondents to his petition all other candidates who were nominated for the election but had not withdrawn before the polling.

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4. (1) At the time of presentation of the petition the petitioner shall deposit with it, as security for the costs of the same, a sum of fifty rupees in cash in the case of union board elections and two hundred rupees in cash in other cases.

(2) If the provisions of sub-rule (1) are not complied with, the district or subordinate judge shall dismiss the petition.

(3) Upon compliance with the provisions of sub-rule (1) the district or subordinate judge shall proceed to inquire into the petition himself or may in the case of union board elections direct any court suborninate to him to hold the inquiry.

5. The inquiring authority shall, as soon as may be, cause a copy of the petition to be served on each respondent and on the president of the local board concerned. Copies shall also be affixed to the notice board of his court and of the local boards office. He may also call on the petitioner to execute a bond in such amount and with such sureties as he may require for the payment of any further costs. At any time within fourteen days after such publication, any other candidate shall be entitled to be joined as a respondent on furnishing similarly such security as may be demanded by the inquiring authority.

6. Every election petition shall be inquired into as nearly as may be, in accordance with the procedure applicable under the code of Civil Procedure, 1908, to the trial of suits ; provided that it shall only be necessary for the inquiring authority to make a memorandum of the substance of the evidence of any witness examined by him.

7. (1) No election petition shall be withdrawn without the leave of the inquiring authority.

(2) If there are more petitioners than one, no application to withdraw a petition shall be made except with the consent of all the petitioners.

(3) When an application for withdrawal is made, notice thereof fixing a date for the hearing of the application shall be given to all other parties to the petition and shall be published as in rule 5 supra.

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(4) No application for withdrawal shall be granted if the inquiring authority is of opinion that such application has been induced by any bargain or consideration which he considers ought not to be allowed.

(5) If the application is granted—

(*a*) the petitioner shall be ordered to pay the costs of the respondent therefore incurred or such portion thereof as the inquiring authority may think fit ; and

(*b*) such withdrawal shall be communicated to the president of the local board concerned.

8. An election petition shall abate on the death of a sole petitioner or of the survivor of several petitioners, and such abatement shall be communicated by the inquiring authority to the president of the local board concerned.

9. Where at any inquiry into an election petition any candidate, other than the returned candidate, claims the seat for himself, the returned candidate, or any other party to the proceeding, may give evidence to prove that the election of such candidate would have been void if he had been the returned candidate and a petition had been presented complaining of his election.

10 At an inquiry into an election petition the local board concerned may appoint a legal practitioner or other person to attend and take such part therein as the inquiring authority may allow.

11. If in the opinion of the inquiring authority,

(*a*) the returned candidate, his agent, or any other person with the connivance of such candidate or agent, has committed, or abetted the commission of, any one of the offences described in section 58 of the Madras Local Boards Act or in chapter IX-A of the Indian Penal Code, or

(*b*) the election of the returned candidate has been procured or induced, or the result of the election has been materially affected, by any of the following corrupt practices :—

(i) any election offence falling under section 58 of the Madras Local Boards Act or under chapter IX-A of the

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Indian Penal Code when committed by a person who is not a candidate or his agent, or a person acting with the connivance of a candidate or his agent ;

(ii) any payment or promise of payment to any person whomsoever on account of the conveyance of any elector to or from any place for the purpose of recording his vote ;

(iii) the hiring, employment, borrowing or using for the purposes of the election of any boat, vehicle or animal usually kept for letting on hire or for the conveyance of passengers by hire:

Provided that any elector may hire any boat, vehicle or animal or use any boat, vehicle or animal which is his own property to convey himself to or from the place where the vote is recorded ;

(iv) the hiring, using or letting, as a committee-room or for the purpose of any meeting to which electors are admitted, of any building, room or other place where intoxicating liquor is sold to the public ;

(*c*) the result of the election has been materially affected by any irregularity in respect of a nomination paper, or by the improper reception or refusal of a vote, or by any non-compliance with the provisions of the Act or the rules made thereunder

the election of the returned candidate shall be void.

12. (1) At the conclusion of the inquiry the inquiring authority shall declare whether the election of the returned candidate is void under rule 11,

(2) If he declares the election of the returned candidate void, he shall further pass an order either

(*a*) declaring that any other party to the petition who has under these rules claimed the seat has been duly elected ; or.

(*b*) ordering a fresh election.

(3) The order under sub-rules (1) and (2) shall be final.

13. When an election is declared void under rule 12 (1) and a fresh election is ordered under rules 12 (2) (*b*), the seat

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of the returned candidate shall be deemed to be vacant from the date of the order and the president of the local board concerned shall forthwith take the necessary steps for holding such fresh election.

Rules For the Election of Persidents and vice-Presidents of Local Boards.

No. 651.—In exercise of the powers conferred on them by sections 199 (2) (*b*) and 19 of the Madras Local Boards Act, 1920, the Local Government are pleased to make the above rules.

I. A candidate for the office of president or vice-president must be proposed by one member and seconded by another. The names of all the candidates proposed and seconded shall be read out by the president or the presiding member.

II. (1) If there is only one duly nominated candidate, there shall be no ballot and he shall be deemed to have been elected.

(2) If there are two or more candidates, the votes of the members present at the meeting shall be taken.

III. Every member wishing to vote shall be supplied with a voting paper on which the names of all the members of the local board who are not salaried officers of Government other than village headmen—shall be printed or typed in the following form :—

	Names.	Vote.
1.		
2.		
3.		

Before the voting paper is handed over to the voter the president or presiding member shall score out therefrom the names of members of the local board who have not been duly proposed and seconded as candidates. The voter shall then proceed to the place set apart for the purpose and there place a market (×) against the name of the candidate for whom he wishes to vote. He shall then fold up the slip so as to conceal his vote and deposit the same in a ballot-box

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placed in the view of the president or the presiding member and so constructed that the paper may be placed therein but not extracted therefrom without the box being opened. The president or the presiding member shall then open the box and count the votes in the presence of the members and declare the result of the election in accordance with the following instructions :—

(i) If there are only two candidates, the one who secures the larger number of votes shall be considered to have been elected.

(ii) If there are more than two candidates, the one who obtains the fewest votes shall be eliminated and the votes taken again. If there is an equality of votes among all the candidates, or if two or more candidates lowest on the list have obtained an equal number of votes, the president or the presiding member shall ascertain by casting lots in the presence of the members which of them shall be eliminated. The elimination shall be repeated until two candidates only are left, when votes shall be taken for the last time and the candidate who secures the larger number of votes shall be considered to have been elected. In the event of there being an equality of votes at the final stage between the two remaining candidates, the president or the presiding member shall ascertain by casting lots in the presence of the members which of the two shall be considered to have been elected.

IV. No candidate whose name has been proposed and seconded shall take part in a ballot but a candidate may withdraw at any stage, and after so withdrawing he may take part in any ballot. Similarly a candidate who has been eliminated at any stage under rule III (ii) may take part in any ballot at subsequent stages.

V. Any voting paper which contains the signature of any of the voting members or on which the mark (×) is placed against more than one name shall be invalid.

VI. Immediately after the meeting the president or presiding member shall forward the name of the person elected as president or vice-president of a district or taluk board to the Superintendent, Government Press, for publication in the *Fort St. George Gazette*. The name of a person

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elected as president of a union board under these rules shall be published by a notification affixed to the notice-board of the office of the union board concerned.

VII. (1) The president or presiding member shall then seal up the ballot papers, whether counted or rejected, and note on each packet the number of papers it contains and the election to which it relates.

(2) These packets shall not be opened and their contents shall not be inspected or produced except under the orders of a competent court.

(3) The packets shall be retained in safe custody in the office of the local board concerned for a year and shall then, unless otherwise directed by the orders of a competent court be destroyed.

In exercise of the powers conferred on them by sections 19 and 199 (2) (*a*) read with the first proviso to section 237 of the said Act, the Local Government hereby notify for general information the above rules.

Rules prescribing the manner in which appointment of Presidents, Vice-Presidents and Members of Local Boards shall be notified.

(1) The appointment of presidents and members of district boards and of presidents of taluk boards shall be notified in the *Fort St. George Gazette.*

(2) The appointment of temporary presidents and members of taluk boards shall be published on the notice board of the district board's office.

(3) The appointment of temporary presidents and members of union boards shall be published on the notice board of the office of the President of the taluk board, who makes the appointment.

Rules for the interpellation of Presidents.

No. 1089.—In exercise of the powers vested in them by clause (*l*) of sub-section (*2*) of section 199 of the Madras Local

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Boards Act, 1920, the Government are pleased to make the above rules.

1. No question shall be asked or answered at a meeting of the local board as to any matters not connected with the local board administration, and no question shall be asked except as to matters of fact and the answer shall be confined to a statement of facts. Except as thus provided, any question may be asked by any member of a local board subject to the following conditions and restrictions.

2. A member of a local board who wishes to ask a question shall give at least ten clear days' notice in writing to its president, submitting in full the question which he wishes to ask.

3. In order that a question may be admissible it must satisfy the following conditions, namely;—

(1) it must not publish any name or statement not strictly necessary to make the question intelligible ;

(2) if a question contains a statement, the member asking it must make himself responsible for the accuracy of the statement ;

(3) it must not contain arguments, inferences, ironical expressions or defamatory statements ;

(4) it must not ask for an expression of opinion or the solution of an abstract legal question or of a hypothetical proposition ;

(5) it may not be asked as to the character or conduct of any person except in his official or public capacity ;

(6) it must not be of excessive length ; and

(7) a question once fully answered may not be asked again.

4. The president shall decide on the admissibility of a question and may disallow any question when in his opinion it is an abuse of the right of questioning or where in his opinion it cannot be answered consistently with the public interests, and shall disallow any question which, in his opinion, contravenes the rules ; and in such case the question shall not be entered in the proceedings of the board.

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5. The president may, if he thinks fit, allow a question to be asked with shorter notice than ten days, and may in any case require longer notice, if he thinks fit, or extend, if necessary, the time for answering a question.

6. Questions allowed by the president shall be entered in the agenda paper for the day and the president shall answer every question so entered, if not previously withdrawn by the member putting it, in the order in which it stands in the paper, before any other business is entered upon at the meeting :

Provided that the president may, at his discretion, on the ground of public interest, answer a question on the agenda paper, even though the question may have been withdrawn.

7. Any member may put a supplementary question for the purpose of further elucidating any matter of fact regarding which an answer has been given.

Provided that the president shall disallow any supplementary question, if, in his opinion, it infringes the rules as to the subject-matter of questions :

Provided also that he may decline to answer a supplementary question without notice, in which case it may be put only in the form of a fresh question at a subsequent meeting of the board.

8. No discussion shall be permitted in respect of any question or of any answer given to a question asked under the rules.

9. The question asked and the answer given to it shall be entered in the proceedings of the board.

Explanation.—In these rules 'president" includes the person for the time being in charge of the office of the president under sections 18, 23 (2) and 24 of the Madras Local Boards Act, 1920, and the vice-president or member who presides at the meeting under section 32 (1).

Rules as to the moving of resolutions.

No. 1100.—In exercise of the powers vested in them by clause (*m*) of sub-section (2) of section 199 of the Madras

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Local Boards Act, 1920, the Government are pleased to make the above rules.

1. A member of a local board who wishes to move a resolution shall give ten clear days' notice of his intention to its president and such notice shall contain the resolution which he wishes to move :

Provided that the president may allow a resolution to be entered on the list of business with shorter notice than ten days.

2. No resolution shall however be admissible which does not comply with the following conditions, namely—

(*a*) it shall be clearly and precisely expressed and shall rise a definite issue ; and

(*b*) it shall not contain arguments, inferences, ironical expressions or defamatory statements, nor shall it refer to the conduct or character of persons except in their official or public capacity.

3. The president shall decide on the admissibility of a resolution and may disallow any resolution on the ground that it relates to a matter which is not connected with the local board administration, and shall disallow any resolution which in his opinion contravenes the rules.

4. A resolution which has been admitted by the president shall be entered in the list of business in the notice to be given under rule 3 of Schedule II of the Act.

5. (1) A member in whose name a resolution appears on the list of business shall, when called on, either

(*a*) withdraw the resolution, in which case he shall confine himself to a mere statement to that effect ; or

(*b*) move the resolution.

(2) If the member when called on is absent or proposes to withdraw or is unwilling to move the resolution, or if he shall have ceased to be member before the meeting, any member present at the meeting may move the resolution; and if no member moves it, it shall be considered to have been withdrawn.

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(3) Every resolution which has been moved shall be seconded : otherwise it shall not be discussed.

6. No speech, except with the permission of the president, shall exceed fifteen minutes in duration :

Provided that the mover of a resolution, when moving the same, may speak for thirty minutes.

7. The discussion of a resolution shall be strictly limited to the subject of the resolution.

8. When a resolution is under discussion any member may, subject to rules 2, 3, 6 and 7, move an amendment to such resolution.

9. (1) A member who has moved a resolution or an amendment to a resolution shall not withdraw the same except by leave of the board.

(2) No discussion shall be permitted on a motion for leave to withdraw except with the permission of the president.

10. (1) When an amendment to any resolution is moved, or when two or more such amendments are moved, the president shall, before taking the sense of the board thereon, state or read to the board the terms of the original motion and of the amendment or amendments proposed.

(2) Ordinarily the president shall put amendments to the vote in the order in which they have been moved and lastly the original motion if all the amendments are lost. But it shall be in his discretion in any case to put to the vote the original motion and the amendments in such order as he thinks fit.

11. When any resolution involving several points has been discussed, it shall be in the discretion of the president to divide the resolution and put each or any point separately to the vote as he may think fit.

Explanation.—In these rules 'president' includes the person for the time being in charge of the office of the president under sections 18, 23 (2) and 24 of the Madras Local Boards Act, 1920, and the vice-president or member who presides at the meeting under section 32 (1).

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In exercise of the powers conferred on them by rule 10 (1) of Schedule II and section 199 (2) (*a*) of the Madras Local Boards Act, 1920, the Local Government are pleased to make the above rule.

Rule for sending Minutes of proceedings of the Meetings.

The President of a district or taluk board shall send a copy of the minutes of the Proceedings of a meeting of his board under rule 10 (1) of Schedule II of the Madras Local Boards Act, 1920, to the District Collector within three days of the date of the meeting.

In exercise of the powers conferred on them by sections 10 (4) and 77 read with the first proviso to section 237 of the said Act the Government are pleased to make the above rule.

Rule for the notification of the total and elective strength of members and the taxes to be levied.

The resolution of a district board under section 10 (1) of the Madras Local Boards Act, 1920, fixing the maximum and elective strength of itself and of the taluk boards within its jurisdiction, the resolution of a taluk board under section 10 (2) fixing the maximum and elective strength of union boards and the notification required by section 77 specifying the rate at which, the local limits of the area in which and the date from which taxes or tolls shall be levied shall be made known.

(1) by the publication of a notification in the district gazette, and

(2) by affixing a notice in the office of the district board or taluk board which passes the resolution and in the offices of the taluk or union boards affected.

The above rule which the Government are pleased to make under sections 199 (2) (*a*) 200 (*a*) and rule 4 of Schedule IV of the Madras Local Boards Act, 1920, is hereby published.

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Rule for sending an account of the gross receipts of Land cess to District Board President by District Collector.

Every District collector shall send annually before the third week of November to the president of the district board and to the president of each taluk board in the district an estimate of the probable gross receipts and charges of collection of the land cess to be collected by him on behalf of such board.

Rules for the collection of pilgrim-tax.

No. 1025.—In exercise of the powers conferred by sections 110 (4), 199 (2) (*o*), and 200 of the Madras Local Boards Act, 1920, the Government make the above rules.

The pilgrim-tax on passengers shall be collected by means of a surcharge on fares by the administration of the railway by which the passengers are carried.

2. The amount of the tax shall be included in the fare shown in the tickets issued to passengers.

3. When only half-rates are ordered to be levied on half-tickets, fractions of a quarter anna shall be treated as a full quarter anna.

4. In cases where the pilgrim-tax is levied throughout the year the total amount of the tax collected in a month shall be paid to the president of the local board concerned by the railway administration within two months of the expiry of that month, after making a deduction of 3 per cent to meet the expenses incurred in connexion with the collection of the tax. In cases where the tax is levied only for a limited period, the amount collected during the whole of the period shall, subject to a deduction of 5 per cent, be paid to the president of the local board by the railway administration within two months of the expiry of the said period.

5. With each such remittance the railway administration shall forward to the president of the local board concerned a statement in the form appended to these rules.

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APPENDIX.

Statement of pilgrim-tax payable to the $\frac{\text{Taluk}}{\text{Union}}$ Board for $\frac{\text{the month of}}{\text{the period from}}$ 192 . to

Booking between station in or near $\frac{\text{Taluk}}{\text{Union}}$ Board area and all other stations outside a radius of miles.	Stations situated in or near $\frac{\text{Taluk}}{\text{Union}}$ Board area																							
	Number of passenger tickets.																							
	Single.	Return.	Season.	Single.	Return.	Season.	Single.	Return.	Season.	Single.	Return.	Season	Single.	Return.	Season.	Single.	Return.	Season.	Single.	Return.	Season.	Single.	Return.	Season.
Local outward as per passenger classification. ...																								
Deduct—Stations within the miles radius, viz.— 1. 2. 3. Total deduction.																								
Balance being local outward ...																								
Local inward as per register ...																								
Foreign outward.																								
Foreign inward.																								
Grand Total ...																								

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	Rs.	A.	P.
single ticket holders at annas each ...			
return ticket holders at annas each ...			
season ticket holders at annas each ...			
Total ...			
Deduct—Cost of collection ..			
Net amount payable ...			

Chief Auditor.

Rules for the constitution of committees for the classification of roads.

In exercise of the powers conferred on them by section 199 (1) and rule 3 of Schedule V read with the first proviso to section 287 of the said Act, the Local Government are pleased to make the above rules.

There shall be constituted for each district a committee for the classification of roads into district roads and other roads.

2. The committee shall consist of

(i) the President, District Board, who shall ex-officio be chairman of the committee ;

(ii) two members of the district board elected by it, who shall hold office for two years ;

(iii) the president of every taluk board in the district;

(iv) the District Board Engineer who shall ex-officio be secretary to the committee ;

(v) the Collector of the district ; and

(vi) the Executive Engineer of the district or if there is no such Engineer or if there is more than one such Engineer the superintending Engineer of the circle or the Executive Engineer whom he may nominate in this behalf.

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Rule providing for the supply of information by the local boards to Road Board.

In exercise of the powers conferred on them by clause (*j*) of sub-section (2) of section 199 of the Madras Local Boards Act, 1920, the Government are pleased to make the above rule providing for the supply of information by local boards to the Road Board :—

Local boards shall make such reports and furnish such returns and statements as the Road Board may require.

Rules for the inspection of trunk roads.

In exercise of the powers conferred by section 199 (2) (*r*) of the Madras Local Boards Act, 1920, the Government are pleased to make the above rules for the inspection of trunk roads :—

1. The expenditure on each trunk road shall be accounted for in the manner prescribed by the Government and shall be entered in a separate register of works.

2. On each trunk road, the collection of metal and its spreading shall be completed before such date or dates as may be fixed by the Superintending Engineer in consultation with the President, District Board.

3. Three copies of the maintenance estimates prepared for trunk roads shall be sent to the Superintending Engineer of the Circle in advance by the 15th January preceding the financial year to which they relate, with a view to enable him to examine whether the estimates contain adequate provision for the necessary works and have been properly drawn up. The district board shall wait for one month for any suggestions which the Superintending Engineer may make on the estimate and shall, if he makes them before that date, give effect to them.

4. Ninety per cent of the estimated work for a trunk road shall be completed by the 31st December, except in the case of masonry works.

5. If a district board fails to carry out the suggestions made by the Superintending Engineer, and the roads have suffered owing to such neglect, the Government may order that the grant shall be reduced or stopped.

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6. Every district board shall conform in respect of each trunk road to the standard of renewal—*i.e.*, the number of miles which should be renewed entirely each year—prescribed for it by the Superintending Engineer.

Rule prescribing the manner in which the expenditure of each trunk road shall be accounted for.

In exercise of the powers conferred by section 199 (2) (*i*) of the Madras Local Boards Act, 1920, the Local Government are pleased to make above rule.

The accounts of the expenditure on trunk roads shall be maintained in the following form in a special register, a separate page being allotted for each trunk road :—

1. Name of trunk road.
2. Mileage.
3. Amount of grant permissible.

Serial number.	Name of work.	Estimate.				Expenditure to the end of previous year, if any.	Current year's allotment.		Current year's expenditure.	Total expenditure to end of current year.	Whether completed or not.	Remarks.
		Date of receipt	Date of submission or return.	Amount.	Authority.		Authority.	Amount.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.		

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Rule regarding the application of the sale-proceeds of immovables of Local Boards.

In exercise of the powers conferred by sections 112 (2) and 199 (2) (*a*) of the Madras Local Boards Act, 1920, the Government are pleased to make the above rule.

No local board shall in future apply capital receipts such as sale-proceeds of lands, buildings and machinery to ordinary expenditure, except with the previous sanction of the Government. Cases of doubt as to whether a particular item appertains to capital or ordinary receipts or expenditure shall be referred to the Government and their decision shall be final.

Draft Rule regarding the application of the funds of local boards to Education.

Under section 200 of the Madras Local Boards Act, 1920, the Government are pleased to publish for general information the following draft rule which it is proposed to make under sections 112 (2) and 199 (2) (*a*) regarding the application of the funds of local boards.

Six weeks from the date of this notification will be allowed for the submission of objections or suggestions. None received after that interval will be considered.

No portion of the funds of a local board shall be applicable to the purpose of maintaining or aiding any educational institution which is not recognized or approved by the Government, the District Educational Council or any other authority duly authorized by the Government in this behalf to grant such recognition or approval.

Delegation of Powers to District Boards Presidents to fix dates for the submission of administration reports.

Under section 233 of the Madras Local Boards Act, 1920, the Government are pleased to delegate to presidents of district boards the power vested in them under section 36 (4) of that Act to fix the dates for the submission of the annual administration reports by union and taluk boards and the consolidated reports on the working of union boards by taluk boards.

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Rules for the preparation and submission of administration reports by District Boards, Taluk Boards and Union Boards.

In exercise of the powers conferred on them by sub-sections (4) and (6) of section 36 and sub-section (2) (*j*) of section 199 of the Madras Local Boards Act, 1920, the Local Government are pleased to make the above rules administration reports by district boards, taluk boards and union boards.

Every annual report submitted under section 36 of the Madras Local Boards Act, 1920 (both the annual report of each local board and the consolidated reports on union boards and on taluk boards) shall be divided into parts and each part divided into paragraphs as shown in the annexure.

2. Under each paragraph the local board concerned shall furnish statistics under the heads given in the annexure. In the case of consolidated reports, it will be sufficient to furnish the total for all the taluk or union boards as the case may be both for the year under report and for the previous year. The statistics under each paragraph shall be followed by a narrative. The narrative shall give such explanations of the statistics as may be necessary, but presidents may refer briefly to any facts or inferences which they consider relevant to the subject matter of the paragraph.

3. The annual reports shall be accompanied by a consolidated comparative annual account together with copies of the following enclosures thereto in such forms as may from time to time be prescribed :—

(i) Loans statement ;
(ii) Loans Appropriation statement;
(iii) Contributions Appropriation statement ;
(iv) Depreciation statement ;
(v) Demand, Collection and Balance statement ;
(vi) Assets and Liabilities statement ; and
(vii) Statement furnishing particulars about each medical institution.

4. The annual reports from the district boards shall

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(i) be printed and submitted to Government in English not later than the 15th July following the year to which they relate ; and

(ii) be published in the district gazette in English and in such vernacular or vernaculars of the district as may be decided by the board.

ANNEXURE.

FORM OF ADMINISTRATION REPORT

Part I—Constitution and Management.

1. Personnel of directing officers—
   (*a*) President (name)
   (*b*) Vice-President (name)

Narrative.

2. Sanctioned strength of the board—

	Previous year (1919-20).	Year under report (1920-21).

Statistics.

(*a*) Number of appointed members.
(*b*) ,, elective members.
(*c*) ,, constituencies.
(*d*) Average number of members per constituency.

Narrative.

3. Elections—

Statistics.

(*a*) Number of elections held.
(*b*) ,, uncontested.
(*c*) Number of votes in (*b*).
(*d*) ,, contested.
(*e*) Number of candidates in (*d*).
(*f*) Average number of candidates per contested election.
(*g*) Number of voters in (*d*).
(*h*) Number who polled.
(*i*) Percentage of (*h*) to (*g*).

Narrative.

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Part I—Constitutions and Management—(*contd*).

4. Meetings of the Board—

Statistics.

(*a*) Number of meetings convened.
(*b*) Number adjourned for want of quorum.
(*c*) „ at which business was transacted.
(*d*) Average attendance at (*c*).
(*e*) Travelling allowance paid to members.

Narrative.

5. Committees—

Statistics.

(*a*) Number of Standing Committees and Committees for institutions—Section 28.
(*b*) Number of outsiders included in these Committees.
(*c*) Number of meetings held.
(*d*) Average attendance.
(*e*) Number of joint committees—Section 30.

Narrative.

6. Management—

Staff.

(*a*) Chief executive officer.
(*b*) Number of clerks.
(*c*) Cost of (*a*) and (*b*).
(*d*) Capital expenditure on land and buildings.

Narrative.

Part II—Communications.

Previous year (1919-20).	Year under report (1920-21).

1. Establishment—

Statistics.

(*a*) Number of Engineers
(*b*) „ Assistant Engineers
(*c*) „ Overseers
(*d*) „ Sub-overseers
(*e*) Expenditure on establishment—

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Part II—Communications.—(*contd*).

Previous year (1919-20.) | Year under report (1920-21.)

1. Establishment—*contd.*

Statistics—contd.

(i) From Provincial Funds.
(ii) From Local Funds
(iii) Total

(*f*) Total outlay on all works in charge of the engineering staff.

(*g*) Percentage of (*e*) (iii) to (*f*)

Narrative.

2. Adequacy of cummunications—

Statistics.

(*a*) Mileage of new roads made—
(i) Local funds
(ii) Other funds
(iii) Total

(*b*) Expenditure on (*a*) (i)

(*c*) Total mileage at end of year—
(i) Local funds
(ii) Other funds
(iii) Total

(*d*) Number of miles of road per 100 square miles of area.

Narrative.

3. Trunk roads—

Statistics.

(*a*) Mileage
(*b*) Estimated expenditure on maintenance
(*c*) Actual expenditure on maintenance
(*d*) Average cost for the board per mile
(*e*) Government grant received
(*f*) Number of new bridges and causeways constructed and the amount spent thereon.
(*g*) Number of new culverts and road dams constructed and the amount spent thereon.

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Part II—Communications—*contd.*

Previous year (1919-20).		Year under report (1920-21).
	3. Trunk roads—*contd.*	
	Statistics—contd.	
	(*h*) Number of crossings still remaining to be bridged, culverted, etc.	
	Narrative.	
	4. Other roads (maintained)—	
	Statistics.	
	(*a*) Mileage	
	(*b*) Estimated expenditure on maintenance	
	(*c*) Actual expenditure on maintenance	
	(*d*) Average cost for the board per mile	
	(*e*) Government grant received	
	(*f*) Number of new bridges and causeways constructed.	
	(*g*) Number of new culverts and road dams constructed.	
	(*h*) Number of crossings still remaining to be bridged, culverted, etc.	
	(*i*) Length of unmetalled roads	
	Narrative.	
	5. Tolls—	
	Statistics.	
	(*a*) Number of Toll-gates—	
	(i) On trunk roads	
	(ii) On other roads	
	(iii) Total	
	(*b*) Net revenue from toll-gates—	
	(i) On trunk roads	
	(ii) On other roads	
	(iii) Total	
	(*c*) Number of miles of maintained road per toll-gate	
	(*d*) Toll revenue per mile of maintained road.	

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Part II—Communications—*contd.*

Previous year (1919-20.)		Year under report (1920-21.)
	5. Tolls—*contd.*	
	Statistics—contd.	
	(*e*) Percentage of net toll revenue to total expenditure on all classes of roads.	
	Narrative.	
	6. Tools, plant and stores—	
	Statistics.	
	(*a*) Expenditure—ordinary	
	(*b*) Total outlay on all works in charge of the engineering staff.	
	(*c*) Percentage of (*a*) to (*b*)	
	Narrative.	
	7. Departmental Buildings—	
	Narrative.	
	8. Rest-houses—	
	Statistics.	
	(*a*) Number of rest-houses { Local Fund / Other	
	(*b*) Number of miles of road per rest-house	
	(*c*) Net cost of maintaining rest-houses	
	(*d*) Average net cost per rest-house	
	Narrative.	
	9. Choultries—	
	Statistics.	
	(*a*) Number of choultries { Local Fund / Other	
	(*b*) Number of miles of road per choultry	
	(*c*) Net cost of maintaining choultries	
	(*d*) Average net cost per choultry	
	Narrative.	

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Part II—Communications—*contd.*

Previous year (1919-20.) | Year under report (1920-21.)

10. Ferries—

Narrative.

11. Lighting—

Statistics.

(*a*) Number of lights
(*b*) Total net cost of service
(*c*) Total mileage of streets and roads requiring lighting.
(*d*) Cost per light
(*e*) Number of lights per mile
(*f*) Cost of lighting per mile
(*g*) Cost of lighting per mile of population

Narrative.

Part III—Education.

A. Elementary Education.

Schools maintained by the local board—

Stastistics.

Name of local board.	Boys' or Girls' schools.	Number of schools.	Average strength.					
			Boys.		Girls.		Total.	
			(1919-20.)	(1920-21.)	(1919-20.)	(1920-21.)	(1919-20.)	(1920-21.)
1.	Boys' schools.							
	Girls' schools.							
2.	Boys' schools.							
	Girls' schools.							
3.	Boys' schools.							
	Girls' schools.							
Total for all boards	Boys' schools.							
	Girls' schools.							

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Part III—Education—*contd.*

A. Elementary Education—contd.

Previous year (1919-20)		Year under report (1920-21)
1.	Schools under the Board—	
	Statistics.	
	(*a*) Average daily attendance of all pupils	
	(*b*) Net cost of elementary education	
	(*c*) Net cost per pupil	
	(*d*) Distribution of net cost—	
	(i) Taluk Board taxation—	
	Special education tax	
	Ordinary revenue	
	Total	
	(ii) Government grant	
	(iii) Other funds	
	Narrative.	
2.	Adequacy of facilities for elementary education.	
	Statistics.	
	(*a*) Area of taluk board jurisdiction (in square miles)	
	(*b*) Estimated number of children of school-going age—	
	(i) Boys	
	(ii) Girls	
	Total	
	(*c*) Total number of schools—	
	(i) Taluk board schools	
	(ii) Other schools	
	Total	
	(*d*) Number of schools per square mile	
	(*e*) Average strength in all the schools—	
	(i) Boys	
	(ii) Girls	
	Total	

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Part III—Education—*cont.*

A. Elementary Education—cont.

Previous year (1919-20.)		Year under report (1920-21.)
	2. Adequacy of facilities for elementary education—*contd.*	
	Statistics—contd.	
	(*f*) Number unprovided for—	
	(i) Boys	
	(ii) Girls	
	Total	
	(*g*) Percentage of—	
	(1) (*f*) (i) to (*b*) (i)	
	(2) (*f*) (ii) to (*b*) (ii)	
	(3) (*f*) (iii) to (*b*) (iii)	
	Narrative.	
	3. Teachers—	
	Statistics.	
	(*a*) Number of teachers in taluk board schools—	
	(i) Trained	
	(ii) Untrained	
	Total ...	
	(*b*) Number of pupils per teacher	
	(*c*) Number of teachers sent for training at cost of board	
	(*d*) Amount spent for training them	
	Narrative.	
	4. School accommodation—	
	Statistics.	
	(*a*) Number of school-houses owned by taluk boards	
	(*b*) Number of school-houses rented	
	(*c*) Amount spent on maintenance of (*a*)	
	(*d*) Amount of rent paid on (*b*)	
	Narrative.	
	5. Other school amenities and equipment	

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Part III—Education—*cont.*

A. Elementary Education—cont.

Previous year (1919-20.) — Year under report (1920-21.)

5. Other school amenities and equipment—*contd.*

Narrative.

B. Secondary Education.

1. Board secondary schools

Statistics.

Name of school.	Highest form.	Total strength.							
		Elementary department.				Secondary department.			
		(1919-20.)		(1920-21.)		(1919-20.)		(1920-21.)	
		Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.
1.									
2.									
3.									

(*a*) Net cost of secondary education

(*b*) Net cost per pupil

(*c*) Distribution of net cost—

(i) Board funds

(ii) Government grant

(iii) Other funds

Narrative.

2. Adequacy of secondary education facilities in the district—

Statistics.

(*a*) Number of secondary schools—

(i) Board schools

(ii) Municipal schools

(iii) Other schools

Total ...

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Part III—Education—*cont.*

B. Secondary Education—cont.

	Previous year (1919-20.)	Year under report (1920-21.)
2. Adequacy of seconday education facilities in the district—*cont.*		
Statistics—cont.		
(*b*) Pupils receiving instruction in the secondary department—		
(i) Board schools		
(ii) Municipal schools		
(iii) Other schools		
Total ...		
(*c*) Average area (in square miles) per school		
(*d*) Average population per school		
Narrative.		
3. Teachers—		
Statistics.		
(*a*) Number of teachers—		
(i) Trained		
(ii) Untrained		
Total ...		
(*b*) Number of pupils per teacher		
Narrative.		
4. Hostels—		
Statistics.		
(*a*) Number of hostels		
(*b*) Number of inmates		
(*c*) Percentage of (*b*) to total number receiving instruction in board secondary schools		
(*d*) Number of pupils who are not living with their parents or relatives		
(*e*) Percentage of (*b*) to (*d*)		
(*f*) Cost of boarding and accommodation per mensem for each hostel inmate		
(*g*) Net cost to the board of providing hostels		
Narrative.		

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Part III—Education—*cont.*

B. Secondany Education—cont.

Previous year (1919-20).		Year under report (1920-21).
	5. Efficiency and miscellaneous—	
	Narrative.	
	C. Special Education.	
	Narrative.	

Part IV—Public Health.

A. Medical Relief.

1. Institutions under Board management—

Statistics.

(*a*) Number of hospitals
(*b*) Number of dipensaries
  (i) With emergency wards
  (ii) Without emergency wards
  Total ...
(*c*) Number of in-patients
  (i) Male
  (ii) Female
  Total ...
(*d*) Number of out-patients
  (i) Male
  (ii) Female
  Total ...
(*e*) Number of doctors employed
(*f*) Number of nurses employed
(*g*) Net cost of institutions
(*h*) Cost per patient

Narrative.

2. Adequacy of medical relief in Board area—

Statistics.

(*a*) Number of institutions
  (i) Board
  (ii) Government
  (iii) Private
  Total...

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Part IV—Public Health—*cont.*

A. Medical Relief—cont.

	Previous year (1919-20).	Year under report (1920-21).
2. Adequacy of medical relief in Board area—*contd.*		
Statistics—contd.		
(*b*) Number of allopathic doctors.		
(i) Board		
(ii) Government		
(iii) Private (including doctors not attached to hospitals)		
Total...		
(*c*) Area (in square miles)		
(i) per institution		
(ii) per doctor		
(*d*) Population		
(i) per institution		
(ii) per doctor		
Narrative.		
3. Adequacy of accommodation—		
Statistics.		
(*a*) Number of buildings owned by local boards		
(i) Hospitals		
(ii) Dispensaries		
(*b*) Number located in rented buildings		
(i) Hospitals		
(ii) Dispensaries		
(*c*) Cost of maintaining (*a*)		
(*d*) Amount of rent paid for (*b*)		
(*e*) Number of medical institutions to which quarters for medical subordinates are attached and owned by local boards		
(*f*) Number of medical institutions rented.		
(*g*) Cost of maintaining (*e*)		
(*h*) Amount of rent paid for (*f*)		
Narrative.		

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Part IV—Public Health—*cont.*

Previous year (1919-20). | Year under report (1920-21).

B. Preventive Medicine.

1. Central Health Staff—

Narrative.

2. Birth-rate and maternity—

Statistics.

(*a*) Number of births
(*b*) Rate per mile
(*c*) Number of midwives
(*d*) Outturn of work by midwives—
  (i) Total
  (ii) Per midwife
(*e*) Percentage of recorded births attended by mindwives
(*f*) Infant mortality per mille of birth

Narrative.

3. Vaccination—

Statistics.

(*a*) Successful cases—
  (i) Primary and secondary—
    (1) Under one year
    (2) Over one year
  (ii) Re-vaccination
  Total...
(*b*) Percentage of success—
  (i) Primary and secondary
  (ii) Re-vaccination
(*c*) Number of vaccinators
(*d*) Number of successful operations per mille of population
(*e*) Number of successful operations per vaccinator
(*f*) Cost per successful case
(*g*) Number of Deputy Inspectors of Vaccination
(*h*) Number of vaccine operations verified by Deputy Inspectors

Narrative.

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Part IV—Public Health—*cont.*

B. Preventive Medicine—cont.

Previous year (1919-20).		Year under report (1920-21).
	4. Death-rate and epidemics—	
	Statistics.	
	(*a*) Number of deaths	
	(*b*) Rate per mille	
	(*c*) Number of deaths from—*	
	(i) Cholera	
	(ii) Plague	
	(iii) Small-pox	
	(iv) Influenza	
	(v) Malaria	
	(vi) Other diseases	
	Narrative	
	5. Public conservancy—	
	Statistics.	
	(*a*) Number of Sanitary Inspectors	
	(*b*) Number of sweepers	
	(*c*) Number of public latrines	
	(*d*) Number of totis to serve public latrines	
	(*e*) Amount of conservancy receipts	
	(*f*) Receipts per head of population	
	(*g*) Net cost of conservancy	
	Narrative.	
	6. Private scavenging—	
	Statistics.	
	(*a*) Receipts	
	(*b*) Charges	
	(*c*) Total number of houses	
	(*d*) Number of houses with latrines.	
	(*e*) Number served by the private scavenging staff	
	(*f*) Percentage of (*e*) to (*c*)	
	Narrative.	

* Under items (i) to (iii) the number of attacks should be entered in brackets by the side of the number of death under each year, thus 19 1), 17 (33).

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Part IV—Public Health—*cont.*

B Preveniive Medicine—cont.

Previous year (1919-20). | Year. under repor (1920-21).

Narrative.

7. Food adulteration
8. Fairs and festivals—

Statistics.

(*a*) Number of fairs and festivals controlled by board
(*b*) Cost of special sanitary arrangements
(*c*) Proceeds of pilgrim tax, if any
(*d*) Amount of contribution recovered under section 128, Local Boards Act.

Narrative.

9. Departmental buildings.

Narrative.

10. Water-supply and drainage—

Statistics.

(*a*) Number of new tanks dug
(*b*) Number of new wells sunk
(*c*) Number of tanks repaired
(*d*) Number of wells repaired
(*e*) Number of new pumping installations—
  (i) Hand pumping
  (ii) Power pumps
(*f*) Capital cost of (*e*)—
  (i) From local funds
  (ii) From provincial funds
(*g*) Number of running feet of drains constructed.

Narrative.

If there is a protected water-supply and drainage scheme, add the following :

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Part IV—Public Health—*cont.*

B Preventive Medicine—cont.

Previous year 1919-20.)	Year under report (1920-21.)

11. Water-supply and drainage (protected scheme)—

Statistics.

(*a*) Water-supply—

(i) Capital cost up to date
(ii) Gross maintenance charges
(iii) Net cost or net surplus
(iv) Cost per 1,000 gallons
(v) Total quantity of water supplied during the year
(vi) Amount of water supplied per head per diem

Narrative.

(*b*) House connexions and meters—

Statistics.

(i) Total number of house connexions.
(ii) Number of house connexions metered.
(iii) Net profit or loss on the meter fund.

Narrative.

C. Veterinary.

Statistics.

(*a*) Number of institutions
(*b*) Number of patients
(*c*) Net cost

Narrative.

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Previous year (1919-20). Year under report (1920-21.)

Part V—General Taxation.

1. Gross receipts—

Statistics.

(*a*) Land-cess—
  (i) Obligatory
  (ii) Optional
(*b*) House tax
(*c*) Tax on professions
(*d*) Tax on companies
  Total.

Narrative.

2. Incidence—

Statistics.

(*a*) Total gross demand under all taxes
(*b*) Total gross collection under all taxes
(*c*) Incidence of (*a*) per head of population
(*d*) Incidence of (*b*) per head of population

Narrative.

Part VI—Remunerative Enterprises.

1. Railways—

Statistics.

(*a*) Number of miles open
(*b*) Number of passengers carried
(*c*) Number of tons of goods carried
(*d*) Gross earnings
(*e*) Working expenses
(*f*) Debt charges
(*g*) Net earnings—
  (i) Appropriated to revenue
  (ii) Appropriated to Railways—capital
  (iii) Total
(*h*) Capital expenditure up to date
(*i*) Percentage of (*g*) to (*h*)
(*j*) Costing per passenger mile
(*k*) Costing per ton mile

Narrative.

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Part VI—Remunerative Enterprises—*cont.*

Previous year (1919-20.)	Year under report (1920-21.)

2. Other transport services—

Statistics.

(*a*) Number of miles open
(*b*) Number of passengers carried
(*c*) Number of tons of goods carried
(*d*) Gross earnings
(*e*) Working expenses
(*f*) Debt charges
(*g*) Net earnings—
(i) Appropriated to revenue
(ii) Appropriated to capital
(iii) Total
(*h*) Capital expenditure up to date
(*i*) Percentage of (*g*) to (*h*)
(*j*) Costing per passenger mile
(*k*) Costing per ton mile

Narrative.

2-A. Number of motor vehicles licensed

3. Markets—

Statistics.

(*a*) Number of public markets
(*b*) Number of private markets
(*c*) Net revenue—
(i) From (*a*)
(ii) From (*b*)
Total ...
(*d*) Capital expenditure in the year
(*e*) Capital expenditure up to date
(*f*) Percentage of (*c*) to (*e*)
(*g*) Amount appropriated to the services.

Narrative.

4. Cart-stands
5. Slaughter-houses
6. Pounds

} *Statistics and Narrative* —same as under markets.

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Part VI—Remunerative Enterprises—*cont.*

Previous year (1919-20.)		Year under report (1920-21.)
	7. Tree planting—	
	Statistics.	
	(*a*) Mileage of road avenues*	
	(*b*) Mileage requiring to be planted	
	(*c*) Net revenue from avenues	
	(*d*) Net revenue per road mile	
	(*e*) Net revenue per avenue mile	
	(*f*) Amount appropriated to the services	
	Narrative.	
	8. Land Development—	
	Statistics.	
	(*a*) Town-planning Act-schemes—	
	(i) Capital expenditure up to date	
	(ii) Net ordinary receipts after paying for debt charges	
	(iii) Percentage of net profit or loss	
	(*b*) Other land transactions—	
	(i) Capital expenditure up to date.	
	(ii) Net ordinary receipts after paying for debt charges.	
	(iii) Percentage of net profit or loss.	
	Narrative.	
	9. Other remunerative undertakings	
	Narrative.	

Part VII—Financial Position.

	1. The year's cash transactions—	
	Statistics.	
	(*a*) Opening balance	
	(*b*) Cash receipts †	
	(*c*) Cash disbursements †	
	(*d*) Closing balance	

* A mile of road having trees on both sides will count only as one avenue mile.

† Figures under (*b*) and (*c*) should exclude all appropriations from one fund to another.

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Part VII—Financial position—*contd.*

Previous year (1919-20.)		Year under report (1920-21.)
	Narrative.	
	2. Resources—	
	Statistics.	
	(*a*) Total expenditure on the services	
	(*b*) Amount of (*a*) met from taxation proper and percentage in brackets	
	(*c*) Amount of (*a*) met from non-tax revenue and percentage in brackets	
	(*d*) Amount of (*a*) met from Government grants	
	(*e*) Amount of (*a*) met from contributions and endowments	
	Narrative.	
	3. Debt—	
	Statistics.	
	(*a*) Opening balance of debt outstancing	
	(*b*) Amount borrowed	
	(*c*) Amount repaid	
	(*d*) Closing balance—	
	(i) Services (A to F in the Loans Statement).	
	(ii) Remunerative enterprises (G in the Loans Statement)	
	Total ...	
	(*e*) Amount of interest paid	
	(*f*) Closing balance of debt incurred for the services [(*d*) i)] per head of population.	
	Narrative.	

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Part VII—Financial position—*cont.*

Previous year (1919-20)		Year under report (1920-21.)
	4. Capital expenditure—	
	Statistics.	
	(*a*) Total amount of capital expenditure in the year.	
	(*b*) Amount met from loans	
	(*c*) Amount met from ordinary local fund receipts.	
	(*d*) Amount met from Government grants	
	(*e*) Amount met from capital receipts other than loans	
	Narrative.	
	5. Investments—	
	Statistics.	
	(*a*) Opening balance	
	(*b*) Investments made	
	(*c*) Investments realised	
	(*d*) Closing balance [(*a*) plus (*b*)—(*c*)]	
	(*e*) Income from interest on investments	
	Narrative.	
	6. Depreciation—	
	Narrative.	
	7. Audit—	
	Narrative.	
	8. Assets and liabilities—	
	Narrative.	

Part VIII—General Remarks.

Narrative.

DRAFT RULES FOR DECLARING VACCINATION CUMPULSORY AND FOR ENFORCING IT.

Under section 200 of the Madras Local Boards Act, 1920, the following draft rules which the Local Government propose to make in exercise of the powers conferred on them by sub-sections (1) and (2) of section 187 of the said

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Act for declaring vaccination compulsory and for enforcing the same are published for general information.

Notice is hereby given that any suggestion or representation which any person may desire to make respecting the provisions of these draft rules will be considered if submitted within six weeks from the date of publication of this notification. None received after that period will be considered.

1. In these rules

(i) "Parent" means the father or mother of a legitimate child and the mother of an illegitimate child.

(ii) "Guardian" means any person to whom the care, nurture or custody of any child falls by law or by natural right or recognized usage or who has accepted or assumed the care, nurture or custody of any child or to whom the care or custody of any child has been entrusted by any authority lawfully authorized in that behalf.

(iii) "Vaccinator" means any medical practitioner registered under the Madras Medical Registration Act, 1914, or any vaccinator appointed by the local board or any person who holds the written permission of the President of the Local Board to vaccinate within the limits of such Board.

(iv) "Child" means a boy under twelve years of age or a girl under ten years of age.

(v) "Unprotected child" means a child who has not been protected from smallpox by having had that disease either naturally or by inoculation or by having been successfully vaccinated and who has not been certified in the manner hereinafter provided to be insusceptible to vaccination.

(vi) "Vaccination depot" means a place or building where by direction of a local board public gratuitous vaccination is performed.

(vii) "President" means the President of a taluk board in non-union areas, and the President of a union board in union areas.

(viii) "Village" includes its hamlets.

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2. Vaccination shall be compulsory—

(i) in all unions, and

(ii) in such other areas where vaccination may by notification be declared as compulsory by the Local Government or by the District Board. Such notification shall be published in the District Gazette.

3. The parent or guardian of any unprotected child who is more than six months old and who has resided for one month within the limits of a local board where vaccination is compulsory shall take or cause the child to be taken to a vaccination depot for vaccination at the time of vaccinator's visit which shall be notified by the vaccinator or any person duly authorized by the President in this behalf, or shall procure its vaccination by a vaccinator.

4. The president or any person duly authorized by him may direct the vaccination of any child under six months of age when it is exposed to infection in consequence of residence in or within a radius of one hundred and fifty yards from a house infected by small-pox.

Provided that no parent or guardian shall he bound to take or cause to be taken any child in order to procure its vaccination or inspection beyond the limits of the village in which such parent or guardian resides.

5. The parent or guardian of an unprotected child whose residence is changed from an area under the control of a taluk or union board where vaccination is compulsory to a place either within or without that area or from any place outside the limits of such area to a place within that area shall, within one month of such change, notify the change to the village headman or any other officer authorized by the President in that behalf, furnishing full particulars as to the address of the child at the new residence.

6. (i) A vaccinator to whom a child is taken for vaccination shall, if he finds that such a child is not in a fit state of health to be vaccinated, deliver to the child's parent or guardian a certificate to the effect that the child is then in a state unfit for vaccination. The said certificate shall remain in force for the period specified therein not exceeding 6 months and may be renewed, if necessary. The cause of unfitness shall be distinctly specified in the certificate.

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(ii) If the vaccinator is of opinion that the child is in a state fit for vaccination he shall forthwith vaccinate the child and deliver to its parent or guardian a memorandum stating the date on which the vaccination was performed and that on which the child is to be inspected for ascertaining the result of operation.

7. (i) On the date specified in the memorandum and at the time appointed by the vaccinator, the parent or guardian of every child which has been vaccinated under the last preceding rule shall take or cause it to be taken to the place appointed for inspection.

(ii) If the inspecting officer finds on inspection that the vaccination has been successful, he shall give to the parent or guardian a certificate to that effect.

(iii) In the event of the vaccination being unsuccessful such parent or guardian shall, if the inspecting officer so directs, cause the child to be again vaccinated and subsequently inspected as on the previous occasion.

8. If the inspecting officer is of opinion that a child who has been three times unsuccessfully vaccinated is insusceptible to vaccination, he shall deliver to the parent or guardian of such child a certificate to that effect.

9. Any parent or guardian who procures the vaccination of an unprotected child by a vaccinator not employed by a local board shall forward a certificate of successful vaccination given by such vaccinator to the President or any person authorized by him in that behalf within fifteen days from the date of vaccination.

10. The President may cancel any certificate given under these rules, if it be proved to his satisfaction that such certificate has been improperly given or obtained on behalf of any unprotected child, and thereupon such certificate shall no longer be valid and notice of such cancellation shall forthwith be given to the party concerned.

11. No fee or remuneration shall be accepted by a vaccinator in the employ of a local board for any vaccination performed or certificate given under these rules. Where, however, a parent or guardian desires to have has child vaccinated and the result of the operetion inspected at his own

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residence, the President or any person duly authorized by him in that behalf may, upon application by such person and upon payment of such fee as the local board may have prescribed, direct a vaccinator to perform the vaccination and cause the result of the operation to be ascertained as hereinbefore provided at the residence of such person.

12. If the President, or any person authorized by him in that behalf, has reason to believe that there is an unprotected child in any house in any area where vaccination is compulsory, he may call upon tbe parent or guardian of any child in the house or other person having custody of the child there to produce for inspection between 6 a.m. and 6 p.m. all the children in the house or under his care, and to state their age, parentage and place of birth and duration of their residence in such local area ; and he shall, if on such requisition the parent or guardian or other person having custody of the child refuses to produce such children for inspection, or if, after inspection, the fact is proved to his satisfaction that any child is unprotected and fit for vaccination deliver to such parent or guardian or other person having custody of the child or cause to be affixed to his house, a notice requiring that the child be vaccinated within 72 hours at a time and place to be specified in the said notice. The person to whom the notice above referred to is given or at whose house the notice is affixed shall be bound to comply with it unless he can produce a certificate stating that the child has already been successfully vaccinated or is either unfit for, or insusceptible to vaccination.

13. (i) Any person who, in contravention of the provisions of these rules ;

(*a*) neglects without reasonable excuse to take or cause a child to be vaccinated or, after vaccination, to be inspected on the date notified under rule 7 (i) ;

(*b*) neglects without reasonable excuse to notify the the change of residence or arrival of an unprotected child as required by rule 5 ;

(*c*) neglects to forward a certificate of successful vaccination under rule 9 ;

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(*d*) refuses to give information or wilfully gives false information in regard to any matter required by rule 12 regarding an unprotected child ; or

(*e*) neglects to comply with the notice under rule 12 ; and

(ii) (*a*) Any person other than a vaccinator who performs vaccination ; and

(*b*) Any vaccinator in the employ of a local board, who receives any remuneration for vaccinating a child or for granting a certificate,

shall be liable on conviction before a Magistrate to a fine which may extend to Rs. 20, and in the case of a continuing breach with fine which may extend to five rupees for every day the breach continues atter conviction for the first breach or after receipt of notice from the President to discontinue such breach.

MODEL RULES AND BY-LAWS.

Time and place of Meetings.

1. Meetings are either ordinary or special.

2. An ordinary meeting of the.....boards shall be held on the.....day of every month, provided that, if that day falls on a Gazetted holiday, or if for any other reason it is deemed inconvenient, the President may fix another day.

3. Sepecial meetings of the.....board may be called at any time by the president. The President shall be bound to call a special meeting on a requisition sent to him by the members.

4. All meetings shall be held at the office of the..... board or at such place as the President may from time to time determine.

2. Notice of meetings.

5. A notice shall contain the agenda for the meeting and no business other than what is included in such agenda shall be transacted except with the consent of the members present.

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6. The notice of the meeting shall be sent to every member by post or by such other method as may be convenient.

7. Notices of motion accompanied by verbatim drafts must be sent to the president in time to be included in the list of business for the next meeting, and notices received too late shall be inserted for the succeeding meeting.

8. An adjourned meeting is not competent to transact any business save that which the original meeting left unfinished. It does not require a fresh notice.

3. Conduct of proceedings.

9. At ordinary meetings business shall be conducted in the following order :—

(*a*) business postponed from that the last ordinary meeting ;

(*b*) progress report of works received from the engineering department ;

(*c*) letters and reports of committees shall be read and accounts and statements considered and passed ;

(*d*) business brought forward by the President ;

(*e*) motions of which due notice have been given.

10. At a special meeting only the business for which the meeting was called shall be considered ; provided that with the consent of the majority of the members present other business may also be transacted.

11. Except with the permission of the majority of members present, subjects shall be taken up for discussion in the order in which they appear in the notice paper.

12. Proceedings of meetings shall be conducted either in English or in the vernacular. If there be any members peresent who do not understand English it shall be the duty of the president to have the subject matter explained to them in the vernacular.

13. The minutes of the proceedings of the local boards shall ordinarily be recorded in English.

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Appointment and procedure of Committees.

(i) The Budget-Sub-Committee.

14. A committee consisting of at least five members shall be elected by the local board every year in time for the scrutiny of budget proposals. This committee shall meet at least a week before the date of the budget meeting and discuss the proposals. A copy of the principal figures of the budget as approved of by them shall be communicated to all the members of the local board before they attend the budget meeting.

(ii) Sanitary and Water-supply Committee.

15. A committee consisting of four members shall be formed for each revenue taluk to advise the board in matters relating to sanitation and water-supply.

16. The members shall be elected by the.....board.

17. The functions of the committee shall be the following:—

(*a*) To advise on questions referred to it by the President of the local board.

(*b*) To suggest villages where wells or ponds, water-pipes should be provided or repaired and to report on petitions relating to these matters.

(*c*) To suggest measures for combating epidemics of cholera, plague, small-pox, guinea-worm and similar diseases mentioned in Sch. VI when they make their appearance in their taluks.

(*d*) To concert measures for constituting village sanitary committees in particular villages on a voluntary basis for attending to sanitation in the villages.

(*e*) To supervise or arrange for the supervision of all sanitary works in progress within its jurisdiction either by one or more of its own members or by some other member of the local board whom it shall specially request for this purpose.

18. Each committee shall keep a minutes book in which all resolutions shall be enetered by the Chairman.

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(iii) Educational Committee.

19. A committee of seven members of whom.....at least shall be members of .....board shall advise the local board and its President in educational matters.

20. The members shall be elected by the board.

21. The members shall hold office for two years unless their membership on the local board should cease in the meanwhile.

22. The committee shall elect its own Chairman who will also be a convener of the meetings of the committee.

23. It shall be the duty of the committee generally to further the spread of education under the local board.

24. It shall meet at least once a month preferably on the day of the local board meeting and transact business. A separate minutes book shall be maintained by the convener for recording its resolutions.

25. It shall arrange for the inspection of as many elementary schools as possible during a year. The inspection shall be by one or more of its own members or by a member of the local board who may not be on the committee and whom it shall specially request for this purpose. The inspection should, as far as possible, be carried out by surprise visits and should relate particularly to (1) accommodation, (2) sanitary condition, (3) school garden, (4) apparatus and appliances, (5) conduct and popularity of staff. The results of each inspection should be noted in the visitor's book of the school and the headmaster concerned shall immediately communicate one copy of such notes to the president, local board, and another to the inspecting officers concerned.

26. The committee shall be consulted as to the places where new schools are required, where buildings have to be provided for existing schools and on similar matters.

27. Above all, it will be the duty of the committee, particularly of its non-official members, to stimulate private generosity in the direction of providing buildings for board schools and endowing them suitably.

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28. The convener of the committee shall be responsible for carrying out all its resolutions and for conducting all its correspondence.

29. The committee shall, however, exercise no disciplinary powers over the teachers in the various schools and shall not interfere in the making appointments or in the inflicting of punishments.

30. The committe shall, whenever feasible, arrange for the holding of educational exhibitions and conferences, of vacation or other classes and take such other steps as it may consider necessary for improving the quality of elementary school teachers and bring them up to date in their general information and methods of teaching.

(iv) Hospital and Dispensary Committees.

31. One committee shall be appointed for each medical institution under the management of the local board.

32. Each committee shall consist of three members to be elected by the local board and every member of the committee shall hold office for two years unless he is a member of the local board also and his membership ceases in the interval.

33. The functions of the committee shall be the following :—

(1) The committee shall meet at least once a month in the premises of the hospital or dispensary and shall maintain a minutes book in which all its resolutions shall be entered over the signature of the chairman.

(2) Indents for medicines and other articles and bills for expenditure except monthly establishment bills should be scrutinized by the committee and counter-signed by its chairman.

(3) Sales of unserviceable articles and of instruments condemned by the District Medical and Sanitary Officer should be held by the committee.

(4) It shall be the duty of the committee to see that medical subordinates and their servants in the institution do

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their work in such a fashion as to increase its popularity and usefulness. The committee shall have power when so asked by the president to institute inquiries into complaints from the public as regards the working of the institutions and make suitable recommendations.

(5) The members of the committee should arrange to pay unexpected visits to the institution and enter their remarks in the visitors' book.

(6) The committee shall, however, have no power to issue orders direct to the medical subordinates in charge.

(6) The commitee shall take stock of all medicines, furniture, etc., in the institution at least once in a year after giving due notice to the medical subordinate in charge.

of Markets.

34. Every owner, farmer, occupier, agent, manager or other person in charge of a market or of any shop or place therein shall keep the same in a cleanly and sanitary condition.

35. No person shall use in any market weight or measure unless the same has been duly verified by comparison with the standard weight or measure and stamped in accordance with the provisions of No. 204 of the Standing Orders of the Board of Revenue.

36. No lessee of any public market or any shop, stall or other place therein shall cause damage or allow damage to be caused to the walls or floor thereof, or without the permission in writing of the president of the taluk board alter the structure thereof or allow it to be altered.

37. No person shall keep within a public market any beast of burden or conveyance for a longer time than is required for loading or unloading the same.

38. No person shall cause any fire to be lighted within a public market or within 5 yards of any building therein in any place other than a place set apart by the president of the taluk board for the purpose.

39. (i) The taluk board may, by notice in the vernacular language of the locality, provide that after a certain date no

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article or class of articles shall be sold or exposed for sale in any public market except in such part thereof as may be specified in that behalf.

(ii) The said notice shall be affixed to a conspicuous part of the market.

(iii) After the publication of such notice no person shall sell or expose for sale any article in such market contrary to the terms of such notice.

of Slaughter-houses. S. 152-A (1) (i)

40. Every owner, farmer, agent, manager or other person in charge of a slaughter-house shall keep the same in a cleanly condition and carry out such directions as to its sanitation as may be given by the president of the taluk board in a notice served in the manner provided by the Madras Local Boards Act, within a time to be fixed in such notice.

41. No slaughtering of animals shall be conducted except during the hours prescribed by the president, unless the president, by written order, permits otherwise.

42. No animal shall be slaughtered in a public slaughter-house unless and until it has been previously inspected by an officer appointed by the president, and passed by him as healthy and fit for slaughter. All diseased animals shall be excluded from the public slaughter-house.

43. No dog shall be permitted within a slaughter-house.

44. Cattle shall not be penned or tethered within 100 feet of the slaughter-house. The sheds or opens provided for the purpose should be properly paved, drained and ventilated.

45. All public slaughter-houses shall, at all times, be open to inspection by an officer or member of the taluk board, and by any medical or sanitary officer employed by the Government or by the district or taluk board within the local jurisdiction of which the slaughter-house is situated.

of Cart- stands.

General.

46. Any person in charge of a cart-stand shall have power to regulate the standing of conveyances and animals therein.

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47. No animal suffering from an infectious disease shall be brought into or kept in a cart-stand.

Private Cart-stands.

48. The owner shall clearly mark the boundaries of his cart-stand by fencing it or otherwise and no place not so marked shall be used as a cart-stand.

49. The cart-stand shall be provided with such approaches, entrances, passages, gates, drains and cess-pits as the taluk board may direct.

50. The floor of the cart-stand should be made impervious by metalling or gravelling it as the taluk board may direct.

51. The cart-stand shall be swept every day and kept in a cleanly condition. The dung and the urine of animals should not be allowed to accumulate but should be removed every day to a distant place.

52. Stalls for the shelter of animals from sun and rain shall be constructed in such manner, of such materials and at such places within the cart-stand as the taluk board may direct.

53. The licensee shall carry out such directions as to sanitation and conservancy as may be given by the president of the taluk board in a notice served in the manner provided by the Madras Local Board Act, within a time to be fixed by such notice.

54. Provision shall be made by the licensee for the supply of water to the animals and cartmen to the satisfaction of the president of the taluk board.

of Burial and Burning Grounds.

55. No person shall, within the limits of a union, bury or cause to be buried any corpse or part thereof in a grave or vault or otherwise in such manner that the surface of the coffin, or when no coffin is used, of the body is at a less depth than 5 feet from the ground.

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(Provided that for reasons to be recorded by him in writing, the president of the district board may, within special local areas to be duly notified in the district gazette, authorize the reduction of this limit from 5 feet to 4 feet, or cancel such reduction.)

56. All burial and burning grounds shall be demarcated sufficiently to show their limits as decided by the president of the taluk board.

57. No burning or burial shall take place beyond the authorized limits of duly registered or licensed burning and burial grounds.

of Public Roads.

58. No person shall cut a channel or convey water by a channel across a road except with the permission of the president of the local board or the district engineer and in such manner as he may prescribe.

59. Any person who has a prescriptive right to keep a channel open for carrying water across a road shall keep the channel in proper order so as to prevent danger or inconvenience to the public.

60. Any person owning or possessing a tree or a house, wall or other erections which is part of what has fallen on to a road or public drain shall remove the same within 48 hours ; and in default of his doing so, the same shall be removed at his expense under the orders of the president of the local board concerned or of any person duly authorized by him in that behalf.

61. No person shall, without the permission in writing of the president of the local board concerned, construct any building over, or in any way to stop up, obstruct or interfere with any public drain.

62. No person shall cure hides, slaughter any animal or clean any carcasses or collect any bones on a public road.

63. (*a*) Any person driving a vehicle along a road and meeting another vehicle shall keep on the left or near side of

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the road so as to allow sufficient room for the other vehicle to pass.

(*b*) No person driving a vehicle along a road and overtaking another vehicle shall attempt to pass the latter otherwise than on the right or off side of the road.

64. The president of the board may, by notice, declare any road, street or thoroughfare or part of the same which is vested in the board to be closed to all or any particular class of traffic in order that the same may be repaired or because it is in a dangerous condition or for the purpose of the general regulation of traffic or other purposes.

65. The president of the district board may, with the approval of the board, declare by notice in the district gazette that on any special road or part of the road vested in the district board or in any of the taluk boards no person may.

(*a*) carry any load of the timber measuring over two candies in all on a vehicle fitted with tires of less than three inches wide ; or

(*b*) carry any timber more than 20 feet in length on less than four wheels ; or

(*c*) load any timber on to any vehicle on the highway of the road between the side drains ;

(*d*) drive any vehicle without a light between the hours of sunset and sunrise, moonlight nights excepted ;

(*e*) drive any cart that has not been registered and does not bear the number given to it.

Provided that when any of the provisions of this by-law are to be applied to any road for the first time, at least six months notice shall be given.

66. The president of the district board may, on any road notified under by-law 9, establish offices with the necessary equipment for measuring the loads or tires of carts laden with timber, and may prescribe at what offices carts shall be registered for the purpose of clause (*e*) and what fees shall be charged to cover the cost of such registeration.

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67. No person shall drive any vehicle on which the brake projects for more than six inches on either side beyond the outside edge of the tire of the wheel on which it works.

68. No person shall without the permission of the president in writing, drive any vehicle.

(*a*) Over 'C' class bridges if the vehicle with its load weighs more than 3½ tons.

(*b*) Over 'D' class bridges if the vehicle with its load weighs more than two tons.

Note.—Bridges have been classified into four classes A, B, C and D according to the loads they can safely carry. The permissible loads are 6 tons for class A, 5 tons for class B, 3½ tons for class C and 2 tons for class D.

69. No person being in charge of any vehicle or cattle shall leave it or them at such a distance as not to have the same under due control, so as to cause obstruction or danger to any persons.

70. The president of the district board, the president of any taluk board and any Government or local fund servant authorized in that behalf by the president of the district board, may

(*a*) stop any vehicle which is infringing any provision in these by-laws and demand the name and address of the person in charge, or

(*b*) direct any cart laden with timber to be taken to the nearest office established under by-law 10 for the purpose of ascertaining whether by-law 9 has been infringed.

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APPENDIX B–1.

DRAFT RULES UNDER THE MADRAS VILLAGE PANCHAYAT ACT, 1920.

The following draft of rules which the Government propose to issue under the Madras Village Panchayat Act, 1920, is published for general information under section 44 (3) of the same Act.

Sections 3 (7), 4 *and* 44 (2) (*a*) *and* (*j*).—*Publication of orders and notifications.*

The order under section 3 (7) declaring an area to be a village, the notification under section 4 (1) (*a*) directing the constitution of a panchayat for any village and the notification under section 4 (1) (*b*) cancelling or modifying such notification shall be published in the District Gazette and by beat of drum in the village.

Sections 5 (3), 6 (2) *and* 44 (2) (*a*) *and* (*b*)—*Rules for the election of panchayatdars.*

1. Whenever a vacancy occurs among panchayatdars, the president of the panchayat shall report the fact within fifteen days of the occurence to the Registrar-General or to such person as he may specify in this behalf.

2. When panchayatdars have to be elected for the first time or when a vacancy occurs among panchayatdars the Registrar-General of Panchayats or the person specified by him shall fix a date for the election of a panchayatdar or panchayatdars as the case may be and at least seven clear days before the said date publish a notice calling on the residents of the village who are entitled to vote under section 6(1) to assemble at a particular time and place on the said date which should be specified in the notice.

3. The notice shall be published—

(*a*) by affixing a copy thereof—

(i) in the office of the village panchayat and village chavadi, if any, and (ii) in not less than three conspicuous places in the village, and

(*b*) by beat of drum in the village.

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The notice shall be republished by beat of drum in the village on the date of election at least two hours before the time fixed for the election.

(4) The Registrar-General of Panchayats or the person specified by him or any other person whom such person may depute shall preside at the meeting of the voters and conduct the election.

5. The person who is to conduct the election, who shall in these rules be termed 'presiding officer,' shall proceed to the place specified in the notice, and admit into such place only such persons as are entitled to vote under section 6 (1). He shall then and there hear and decide any objection to the admission or exclusion of a person and his decision shall be final.

6. Every candidate shall be proposed by one voter and seconded by another. The presiding officer shall note down the names so proposed and seconded.

7. The presiding officer shall *suo motu*, or on objection taken by any of the voters present, reject the name of any candidate whom he considers to be disqualified and his decision shall be final.

8. The presiding officer shall then read out the names of the candidates whom he considers to be qualified.

9. If the number of qualified candidates is equal to or less than the number of panchayatdars to be elected, the presiding officer shall declare *all* the qualified candidates to have been duly elected and take steps at the same or a subsequent meeting for the election of the panchayatdars remaining to be elected if any.

10. If the number of such candidates is in excess of the number of panchayatdars to be elected then the presiding officer shall ascertain, by show of hands or otherwise, the number of voters present who are in favour of each qualified candidate and shall declare the candidate or condidates for whom most votes have been given to have been duly elected.

11. The names of the candidate or candidates declared to have been duly elected shall be immediately published in the form of a notice over the signature of the presiding officer

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at the office of the panchayat and at the village chavadi, if any.

12. When an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected the determination of the person or persons to whom such one additional vote shall be deemed to have been given shall be made by lot to be drawn in the presence of the presiding officer and in such manner as he may determine.

13. The presiding officer shall report the result of the Registrar-General or to such person as he may specify ; and the Register-General or such other person shall notify the names of the successful candidates in the district gazette.

Sections 14 *and* 44 (2) (*c*).—*Contracts and disposal of immovable property.*

1. Every contract made by a panchayat the value or amount of which exceeds Rs. 50 shall be in writing and shall be signed by the President and at least one other panchayatdar.

2. No immovable property vested in or belonging to a pachayat shall be transferred by sale, gift, mortgage or exchange or by lease for a period exceeding three years or otherwise except with the sanction of the Registrar-General of Panchayats.

Sections 25 (*a*) *and* 44 (1).—*Framing of by laws and modifications thereof.*

1. When a panchayat proposes to make a by-law or alter or cancel an existing by-law a draft of such proposal shall be affixed in the office of the panchayat and village chavadi, if any, and a notice shall be published by beat of drum in the village stating that the draft is available for inspection at the office of the panchayat and village chavadi, if any, and specifying a date, not earlier than 15 days from the date of such publication, on which the panchayat will take the proposal into consideration.

2. On such date or any later date to which the meeting may be adjourned the penchayat shall consider any objection or suggestion made orally or in writing by any person interested and shall finally decide whether and in what form the

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by-law should be made, cancelled or altered, as the case may be.

3. No by-law or cancellation or alteration of a by-law shall have effect until the same shall have been approved and confirmed by the Registrar-General of Panchayats.

Sections 26 (3) *and* 44 (I).—*Levy of tax of fee.*

1. When a panchayat proposes to levy a tax or fee it shall publish the proposal by beat of drum in the village and by a notice affixed in the office of the village panchayat and the village chavadi, if any, specifying a date, not ealier than 15 days from the date of such publication, on which the panchayat will take the proposal into consideration.

2. On such date or any later date to which the meeting may be adjourned the panchayat shall consider any objection or suggestion made orally or in writing by any person interested and shall finally reject the proposal or sanction the proposal as originally made or in an amended form, provided that if the panchayat considers that the rates of taxes or fees originally proposed should be enhanced, fresh notice shall be given before the enhancement is finally decided on.

3. Every proposal to levy a tax or fee and every resolution confirming the levy of a tax or fee shall be submitted to the Registrar-General of Panchayats and to such person as he may specify.

Sections 28 *and* 44 (2) (*a*) *and* (*j*).—*Notification of levy of tax or fee.*

Section 28.—The notification under section 28 shall be published in the disirict gazette and by beat of drum in the village.

Sections 30, 31 (1) *and* 44 (1).—*Assessment of collection and taxes.*

1. The panchayat shall prepare and maintain an assessment book containing a list of all persons liable to pay any tax or fee.

2. As soon as the list of assessments to any tax is completed a notice shall be published by beat of drum in the village that the list is open for inspection at the office of the panchayat or in the village chavadi, if any.

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3. Every application under section 30 for revision of assessment shall be made within 30 clear days of the date of publication of the notice under rule 2.

4. Taxes and fees shall be paid in cash to the president of the panchayat or if the panchayat so decides to the village headman within 30 days of the date of publication of the notice under rule 2 or in cases where an application for revision has been presented, of the date on which the panchayat passes orders under section 30.

5. Where the panchayat decides to entrust the collection of taxes and fees to the village head-man, he shall be paid a minimum remuneration of one anna in the rupee on the amount collected.

6. A receipt duly signed by the president or the village headman, as the case may be, shall be furnished to every person making any payment of money to a panchayat.

Section 44 (2) (*b*).—*Rules for the election of President.*

1. When a vacancy occurs in the office of president, any member of the panchayat may report the fact to the Registrar-General of Panchayats or the person specified by him.

2. When the president of a panchayat has to be elected for the first time or when the president's place becomes vacant, the Registrar-General or the person specified by him shall fix a date for the election of president and give notice thereof to each panchayatdar at least 3 clear days before the said date.

3. Every candidate for the office of president shall be proposed by one panchayatdar and seconded by another. The names of all the candidates proposed and seconded shall be read out by the presiding panchayatdar.

4. If there is only one duly nominated candidate, he shall be deemed to have been elected.

5. If there are two or more candidates, the presiding panchayatdar shall ascertain, by show of hands or otherwise, the number of panchayatdars present who are in favour of each candidate.

6. No panchayatdar may vote for more than one candidate.

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7. The presiding panchayatdar shall declare the candidate for whom the largest number of votes have been given to have been duly elected. If two or more candidates get the largest number of votes, the presiding panchayatdar shall cast lots for ascertaining which of them shall be declared to have been duly elected.

8. The presiding panchayatdar shall publish the name of the successful candidate in the form of a notice in the office of the panchayat and shall also report such name to the Registrar-General or the person specified by him. The Registrar-General or the person specified by him shall notify such name in the district gazette.

Section 44 (2) (*d*).—*President's powers.*

1. The president shall carry into effect every resolution of a panchayat unless such resolution is modified, suspended or cancelled by a competent authority.

2. The President may grant leave not exceeding the limits which may be fixed by the panchayat to all officers and servants of the panchayat.

3. Every licence or permission granted and every bill, notice or other document served or sent on behalf of or under the authority of the panchayat shall be signed by the president or a panchayatdar duly authorized by him in this behalf.

4. The president or any person authorized by him in this behalf may enter into or on any building or land with or without assistants or workmen in order to make any inquiry, inspection, test, examination, survey, measurement or valuation, or to execute any other work which is authorized by the provisions of the Act or of any rule, by-law, or order made under it, or which it is necessary for any of the purposes of the Act or in pursuance of any of the provisions to make or execute:

Provided that—

(*a*) no such entry shall be made between sunset and sunrise ;

(*b*) no dwelling house, and no part of a public building used as a dwelling place shall be so entered without

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the consent of the occupier thereof, unless the said occupier has received at least six hours' previous notice of the intention to make such entry ;

(*c*) sufficient notice shall be given in every case to enable the inmates of any apartment appropriated to women to remove to some part of the premises where their privacy may be preserved ;

(*d*) due regard shall be paid, so far as may be compatible with the exigencies of the purpose of the entry, to the social and religious usages of the occupants of the premises.

5. The president may summon any person to attend before him and to give evidence and produce documents as the case may be in respect of any question relating to taxation or to the grant of any licence or permission under the Act.

Section 44 (2) (*e*).—*Rules for the conduct of meetings and quorum.*

1. Meetings of a panchayat shall be held at the office of the panchayat or at such other place as the president may from time to time determine, and may be either ordinary or special.

2. Ordinary meetings shall be held at least once in every month on such days and at such times as the panchayat may determine and also at other times as often as a meeting shall be called by the president.

3. The president may, and on the requisition in writing of not less than three panchayatdars, shall convene a special meeting of the panchayat. If the president fails to call a special meeting within 30 days of such requisition the members who signed the requisition may themselves call the meeting and issue the notice required by rule 4.

4. Except in cases of urgency no meeting shall be held unless notice of the day and time when the meeting is to be held and of the business to be transacted thereat has been given at least 3 clear days before the meeting.

5. The following subjects shall be dealt with only at special meetings.—

(*a*) Election of president,

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(*b*) Levy of taxes and of fees of a generl nature,
(*c*) Transfers of immovable property,
(*d*) Annual administration report.

6. Every meeting of a panchayat shall be presided over by the president ; in his absence by the panchayatdar, if any, to whom his power in this respect has been delegated under section 9 ; in the absence of both by panchayatdar chosen by the meeting to preside for the occasion.

7. All the meetings of a panchayat shall be open to the public, provided that the president or the presiding panchyatdar may, in any case, direct that the public generally or any particular person shall withdraw.

8. Subject to the provisions of section 27 all questions which may come before a panchayat at any meeting shall be decided by a majority of the votes of the members present and voting at the meeting and, in case of equality of votes, the president or the presiding panchayatdar shall have a second or casting vote.

9. The quorum for an ordinary meeting shall be one-third, and that for a special meeting one-half of the sanctioned number of panchayatdars.

10. If within half an hour after the time appointed for a meeting a quorum is not present the meeting shall be adjourned, unless the pancayatdars present agree to wait longer.

11. A special meeting shall transact only the business for which it was called.

12. Notwithstanding anything contained in the foregoing rules a panchayat may at any meeting transact any business other than that mentioned in the notice under rule 4, if the majority of the members present agree to do so.

13. No resolution of a panchayat shall be modified or concelled within three months after the passing thereof, except at a special meeting and by a resolution of the panchayat supported by the votes of not less than one-half of the sanctioned number of panchayatdars.

14. Minutes of the proceedings at each meeting of a panchayat shall be entered in a book to be kept, for that

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purpose and shall be signed by the president or presiding panchayatdar, and such book shall, at all reasonable times and without charge be open to the inspection of any person who pays any tax or fee.

15. Within three days of the date of a meeting a copy of the minutes of the proceedings at such meeting shall be forwarded to the Registrar-General of Panchayats or any person specified by him.

16. The president of a panchayat shall have the custody of the proceedings and records of the panchayat and may grant copies of any such proceedings and records on payment of such fees as the panchayat may determine. Copies shall be certified by the president as provided in section 76 of the Indian Evidence Act, 1872, and copies so certified may be used to prove the records of the panchayat in the same manner as they may, under sub-section (5) of section 78 of the said Act, be used to prove the proceedings of that body.

Section 44 (2) (*g*) *and* (*h*).—*Accounts and custody of panchayat fund.*

1. The president shall keep a day book and enter in it all receipts and expenditure from day to day striking a balance each day in which there is transaction.

2. The day book, assessment book and receipt book shall be in such form as the Registrar-General may require.

3. The panchayat fund shall be deposited in the nearest Post Office Savings Bank or may, with the approval of the Registrar-General of Panchayats, be lodged in any bank or entrusted to a co-operative society or left in the custody of the president or any other respectable person.

4. All orders or cheques against the panchayat fund shall be signed by the president or by a panchayatdar to whom the president has, under section 9, delegated this power and the bank, co operative society or person as the case may be, having the custody of the panchayat fund under rule 3 shall, so far as the funds to the credit of the panchayat admit, pay all orders or cheques against the fund which are so signed.

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5. All payments from the panchyat fund shall be supported by proper vouchers.

6. At every monthly meeting of the panchayat the day book with the receipt books and the vouchers in support of all payments made since the last monthly meeting, the pass book of the Post Office Savings Bank or similar record showing the balance to the credit of the panchayat with its banker and the cash in the hands of the president shall be placed before the panchayat. An abstract of the receipts and payments passed by the panchayat shall be entered in the minutes of the meeting.

7. The Registrar General shall appoint an auditor of the accounts of the receipts and expenditure of the panchayat fund.

8. The president shall prepare annually a report on the working of the panchayat for the preceding financial year and submit it with the resolution of the panchayat thereon to the Registrar-General. The report shall be submitted not later than 1st June and through such officer or person as the Registrar-General may specify.

Section 44 (2) (l).—Magistrates for the trial of offences.

Where a panchayat court has been established under section 9 of the Madras Village Courts Act, 1888, offences under sections 23 (2) and 42 of the Madras Village Panchayat Act, 1920, shall be tried by such court on the issue of a notification under section 76 (1) of the Madras Village Courts Act, 1888. In the absence of such a court or such a notification, the offences shall be tried by any Magistrate appointed under the Criminal Procedure Code having jurisdiction over the area.

Section 44 (2) (m) —Settlement of differences or disputes between two panchayats.

When any difference or dispute exists between any two panchayats in regard to any matters arising for decision under the Act, such difference or dispute may, and on the application of any one of the panchayats concerned, shall be taken cognizance of by Registrar-General and his decision hereon shall be final.

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Analysis in Alphabetical Order

OF THE

MADRAS LOCAL BOARDS ACT, 1920.

Abbreviations are freely used throughout and as such it is necessary to be well acquainted with them before this is referred to. The functions, common to all District Boards, Taluk Boards, and Union Boards, their Members, Presidents, Candidates and Electors are grouped under Local Boards. Members; Presidents; Candidates and Electors respectively, apart from separate headings being opened for each of the Boards, their Members; Presidents; Candidates, Electors to point out their special functions. The thick types refer to sections and page numbers are given at the end after 'pp'.

Abbreviations used.

Admn : Administration.
appt : appoint, appointment.
apptd : appointed.
appr : approved.
a/c. : account.
B : Board.
C : Collector.
D : District.
D. B. : District Board.
D. B. M. : District Board Member.
D. B. P. : District Board President.
D. B. V. P. : District Board Vice-President.
Div. : Divisional.
Est. : Establishment, Establish.
F. : Fund.
G. : Government.
I. P. C. : Indian Penal Code.
L. : Local.
L. A. : Local Area.

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Abbreviations used—contd.

L. B. : Local Board includes D. B., T. B. and V. B.
L. G. : Local Government.
M. : Member.
Mtg. : meeting.
No. : number.
Owner, &c. : Owner and occupier.
P. : President includes D. B. P., T. B. P. and U. B. P.
p. : page ; pp. : Pages.
Pre. M. : Presiding Member.
pro. : property.
R. : Rule.
RR. : Rules.
ref. : reference.
rep. : report.
res. : resolution.
retd. : returned.
rev. : revenue.
S. : Section.
Sch. : Schedule.
T. : Taluk.
T. B. : Taluk Board.
T. B. M. : Taluk Board Member.
T. B. P. : Taluk Board President.
U. : Union.
U. B. : Union Board.
U. B. M. : Union Board Member.
U. B. P. : Union Board President.
V. P. : Vice-President.

Abolition.

-of tax is to be reported to L. G. **S. 75**, p. 41.

Absence, Absent.

-during, of P V. P. is to do work. **S. 23.** p. 15.
-if V. P. also, some delegated M. is to do work. **S. 23.** p. 15.
-during, of P. in a L. B. mtg : V. P. is to preside, and if both P and V. P., some M. is to preside. **S. 32.** p. 19.
-P may ask M. to be, if the latter has pecuniary interest in the discussion **S. 34 (4)**, p. 20.
-when the party summoned with ref. to the dues to L. B. is. Magistrate may proceed to determine. **S. 221.** p. 110.
-in, of directions by L G. ; D. B. is to dispose abolished U. Bs. pro. **Sch X, R. 4.** p. 160.

Account.

-of L. B. may be called by L. G. or D. C. ; of U. B. by T. B. P and D. B. P. and of T. B. by D. B. P. **S. 37,** p. 22.

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Account—contd.

-of L. B. shall be open to inspection and superintendance of officers apptd. by L. G. **S. 40**, p. 24.
-of land cess collected by D. C. for D. F. and T. F. is to be rendered annually to D. B. and T. B. **Sch. IV R. 5**, p. 126.
-of any assesses for professional tax shall not be called for by P. **Sch. IV R, 11**, p. 129.
-separate, for the public improvement F. such as providing water, drainage, etc., is to be maintained. **Sch. IV R. 19**, p. 131.
-L.G. may frame RR as to the, to be kept by L. Bs. **S. 199** (i), p. 96.
-of village statistics, etc., may be required by P. from village headman or karnam when D. C. consents. S. **231**, p. 115.

Accumalations.

-of money under the old act may be utilized for purposes mentioned in S. 113 of this act. **S. 236**, p. 116.

Acquisition.

-of immovable property to L.Bs. may be got under Land Acquisition Act, 1894. **S. 66**, p. 36.
-T.B. and U.B. may acquire as above private markets. S. **180**, p. 88.
-of an interest in the contract or employment of L. B. by any of its officers or servants is an offence under S. 168, I. P. C. **S. 202**, p. 102.

Act.

-that causes injury to life, health or property is a nuisance, **S. 3 (13)**, p. 3
-of P or V. P. is not to be invalid by a defect in the establishment of L. B. or committee or on a/c of disqualification of a M. **S. 35**, p. 21.
-of P. or L. B. may be prohibited or cancelled by L. G. or D. C. S. **38**, p. 22.
-which P. or L. B. may do may be done emergently by D. C. for public safety. S. **39**, p. 23.
-if duties imposed under the, or any other Act are not done by D. B. or D. B. P. ; L. G. is to appt. a person to do it. **S. 41**, p. 24.
-if similar duties are not done by T. B. or T. B. P. ; D. B. P. is to act similarly and if such are not done by U. B. or U. B. P. ; T. B. P. is to act similarly. **S. 42**, p. 25.
-Madras Limited Properties Act. **S. 3 (9)**, p. 2.
-Evidence Act. **Sch. ii, R. 11**, p. 121.
-Madras Estates Land Act, 1908. **Sch. iii**, p 123.
-Malabar Land Registration Act. **Sch. iii**, p. 123.
-Indian Penal Code. **Ss. 59, 120, 209, 210**, pp. 33, 63.
-Madras Endowments and Escheat Regulation. **S. 63**, p. 35.
-Land Acquisition Act, 1894. **Ss. 66, 180**, p. 36.
-Madras Revenue Summonses Act, 1869. **S. 85**, p. 46.

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Act—contd.
-Madras Revenue Recovery Act 1864. **S. 91**, p. 49.
-Madras City Municipal Act 1919. **S. 93**, p. 50.
-Madras District Municipalities Act 1920. **Ss. 93, 237**, p. 50.
-Contonments Act 1910. **S. 93**, p. 50.
-Indian Toll Armies Act. **S. 105**, p. 54.
-Madras Rent and Revenue Sales Act 1839. **S. 107**, p. 56.
-Places of Public Resort Act 1888. **S. 108**, p. 94.
-Limitation Act 1908. **S. 213**, p. 106.
-Government of India Act. **S. 237**, p. 116.
-Madras Local Boards Act 1884 (called old Act in Sch. X) p. 158. **Ss. 235, 236.**

Action.
-against L.B.M. or servant of L.B. is to be dismissed if no 2 months' notice is given and is commenced within six months from the date of the cause of, except in the case of title suit to immovable property. **S. 225 (1)**, p. 112.
-no, lies against P. or L.B. etc., when acted in good faith but the Secretary of State for India may sue for loss, waste or misapplication. **S. 225 (2)**, p. 112.

Adjournment.
-if no quorum of the mtg. is formed within ½ hour of the apptd. time there is to be, **Sch. ii, R. 7**, p. 120.

Administration.
-is to vest in L.B. excepting those assigned to P. **S. 6**, p. 7.
-P or P.M. may permit G. officers to address L.B. mtg. on the General. **S. 33**, p. 20.
-of L. Fs. **Sch. V.**
See LOCAL AREA ; DISTRICT ; TALUK ; UNION ; D.B. ; T. B.; U.B. ; P.M. ; D.C. ; REPORT.

Adult Member.
-service on joint family, of notice is sufficient notice to the principal, **S. 216**, p. 107.

Advertisements.
-D.B. may frame by laws for the prevention or prohibition of, in public parks and roads. **S. 202 (5)**, p. 98.

Aerated Waters.
-manufacturing requires license when notified. **S. 193, Sch. vii**, pp. 91, 149.

Affray.
-when any resolution, order, act, permission or license of of P. or L.B. is likely to lead to, L. G. or D. C. may suspend that res. etc. **S. 38**, p. 22.

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Agents.

-trading on behalf of principals is to pay company tax. See COMPANY TAX, COMMISSION AGENT.

Agreement.

-between L.B. and the person using the road excessively may be entered into, to pay composition for extraordinary traffics. S. 165, p. 82.

Aliens.

-are excluded from being electors unless L.G. otherwise declares. S. 52, p. 29.

Allotments.

rules may be framed by L.G. as to the transfer of, in the budget. S. 199 (q), p. 97.

Allowance.

-is salary; but not that for house rent and carriage or travelling expenses. S. 3. (20), p. 30.

-to officers and servants of L.B. is to be placed before L.B. from time to time. S. 67, p. 36.

-regulations relating to leave and acting of L.B. servants may be framed by D.B. subject to the rules of L.G. S. 71, p. 38.

-of G. servants lent to L.B. is to be paid by L.B. S. 74, p. 39.

-is to be made for Ex-officio Ms. during transitory period before L.G. appts. Ms. to D.B. Sch. X R 8, p. 160.

Alteration.

-may be asked to be made in doors, stalls, passages, shops, etc., of a market by T.B. or U.B. S. 176, p. 86.

-L.G. may make, in the Schs. except in Schs. I, VIII and IX S. 201, p. 97.

-Legislative Council has power to make, in the rules of L.G. S. 201, p. 97.

-D.B. has power to make, in the by-laws. S. 204, p. 100.

-of a by-law by D.B. is to be confirmed by L.G. before taking effect. S. 205, p. 101.

-when license where necessary, is not obtained P may ask for, of the property. S. 218, p. 109.

-L.G. is not to delegate the power to the, of Schs. and R R. S. 223, p. 115.

Amenities.

-L.F. may be applied for, in L. area. S. 112 p. 59.

Animals.

-toll may be levied on, as detailed in Sch iv. S. 105, p. 54.

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Animals—contd.

-the payment of toll in respect of carriage or cart covers the, excepting elephants and camels. **Sch. IV. R 26**, p. 132.

-only horses, mules, asses, camels, buffaloes, bull or bullock, elephants are to pay toll. **Sch. IV. R 26**, p, 132.

-are not to be washed in drinking water, set apart. **S. 125**, p. 66.

-pack-animals carrying goods to public markets are to pay fees. **S. 168**, p. 83.

-brought to sale to shandies or markets are to pay fees. **S. 168**, p. 83.

-D.B. may frame by-laws for the prevention of dangerous diseases to, S. **202 (12)** p. 100.

Amount.

-mistake in the amount assessed, demanded or charged is not to impeach assessment. **S. 228**, p. 114.

Annoyance.

-caused by any act, omission, place or thing is a nuisance. **S. 3 (13)** p. 3.

Anthrax.

-is a dangerous disease—See disease. **Sch. VI.** p. 130.

Appeal.

-lies to Rev. Board on the land-cess fixed by D.C. and the decision in, is final. **S. 86**, p. 46.

-lies to L.B. within 30 days after depositing at the office of L.B. the tax demanded by P. **Sch. iv. R 28**, p. 133.

-lies against the additional fine imposed to be paid to the owner of a public conveyance against the dangerous diseased person. **S. 135** p. 69.

-may be filed against the order of the T.B.P. or U.B.P. in granting or refusing license for purposes in Sch. vii. to T.B. or U.B **S. 193**, p. 91.

-lies to T.B. or U.B. when T.B.P. or U B. P. refuses to grant license under places of Public Resort Act, 1888. **S. 198**, p. 94.

-lies to L.B. if P. revokes or suspends a granted license. **S. 212 (5)**, p. 104.

-is to be presented within 30 days after the receipt of the order or proceeding. **S. 213**, p. 105.

Appearance.

-Magistrates may determine the dues to L.B. upon parties. S. **221**, p. 110.

Applicant, Application.

-for license to a private market is to be made 6 weeks prior to the beginning of official year. **S. 171**, p. 85.

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Applicant, Application—contd.

-so also for private cart stand. **S. 187**, p. 89.
-for licenses for purposes in Sch. VII is to be made 30 days prior. **S. 193**, p. 91.
-for permission to construct factories, etc., to use steam power, &c. is to be made to T.B. and U.B. **S. 194**, p. 92.
-when the, pays for renewal license fees in advance he is entitled to continue as if having license till a communication is received. **S. 212 (11)**, p. 105.
-if such not received within 30 days license is deemed to have been granted for the year. **S. 212 (11)**, p. 105.

Appoint.

APPOINTMENTS.
APPOINTED MEMBERS.
APPOINTED PRESIDENT.
APPOINT, APPOINTMENT.

-temporary or in officiating capacity, see definition. **S. 3 (1) (2)**, p. 1.
-of the President, Vice-President. **S. 12**, p. 10.
-of P ; V. P. and M. is to be notified. **S. 19**, p. 14.
-of committees. **S. 28**, p. 17.
-of officers by L. G. to inspect or superintend the operations of L. B. such as schools, registers &c. **S. 40**, p. 24.
-when D. B. or D. B. P fails to carry out their duties L. G. may, some persons to do them. **S. 41**, p. 24.
-when T. B. or T. B. P. fails to do so, D. B. P. may act as above: when U. B. or U. B. P. may act as above. **S. 42**, p. 25
-L. G. may, persons to exercise the functions of L. B. and P. when L. G. dissolves the L. B. **S. 45** p. 26.
-person in public or private, is not to be charged with professional tax. **S. 93**, p. 50.
-L. G. is to, auditors to audit L. F. a/cs. **S. 119**, p. 63.
-L. G. may, different provisions of the act to commence on different dates for different L. Bs. in different parts of the Madras Presidency. **S. 23**, p. 116.
-all Ms. may be appointed by L. Gs. in the case of D. Bs. and T. Bs; and in the case of U. Bs. by D. B. P. when such L. Bs. are first constituted. **S. 240**, pp. 117.
-Ps. and Ms. of Nilgiri and Koraput D. Bs. at the commencement of this act, be deemed to be, Ps. and Ms. **Sch. X R 5**, p. 158.
-P. T. B is to assume office within 15 days after, **Sch. X R. 12**, p. 163.
-P. T. B. is to, U. B. Ms. and U. B. P. during transitory period. **Sch. X RR. 15, 15**, pp. 164.

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Appointed Members.
-some Ms. of D. B; T. B; and U. B. are. **S. 9 (1)**, p. 8.
-and in the case of due, regard is to be paid to Muhammadans, backward and depressed classes. **S. 9 (5)**, p. 9.
-are disqualified if they have disqualifications mentioned for candidates—See CANDIDATE. **S. 55**, p. 30.
-rules for, may be made by L. G. **S. 199**, p. 95.
-after this act the. of D. B. are to be filled in within a year. **Sch. X R. 9**, p. 161.
-after this act the No. of, of T. B. are to be determined by D. B. **Sch. X R. 16**, p. 165.

Appointed President.
-D. B. P. is to be an, till L. G. withdraws its right. **S. 12 (1)**, p. 10.

Approaches.
-T. B. and U. B. may ask owner of a market to construct. **S. 176**, p. 86.

Arrears.
-due to L. B. before this act are, under this act. **S. 235**, p. 116.

Art.
-if professed any, he is to pay profession tax. **S. 93**, p. 50.

Ash-pits.
-D. B. may frame by-laws for the cleaning of, **S. 237**, p. 116.

Ass.
-toll is to be paid for, See TOLL.

Assessment.
-of land-cess is to be done by D. C. **Sch. IV R. 1**, p. 125.
-books showing, of companies' tax, profession tax, and house tax shall be prepared by L. Bs. **Sch. IV R. 5**, p. 126.
-books of, shall be paid to inspection of taxpayers. **Sch. IV R. 5**, p. 120.
-of companies is to be done by P. **Sch. IV R. 8**, p. 127.
-of houses, when based on the annual rental value 1/10 of it is to be deducted for repairs. **Sch. IV R. 17**, p. 130.
-general, of the houses in the Union is to be made every 5 years. **Sch IV R. 25**, p. 132.
-when P makes, appeal lies to L. B. **Sch. IV R. 27**, p. 133.
-books of, are to be amended when L. Bs. make alteration in taxes. **Sch. IV R. 30**, p. 133.
-when no appeal is made on, or it is altered or confirmed it is final. **Sch. IV R, 31** p. 133.
-not to be impeached on a/c of clearical error, mistake. **S. 228**, p. 114.
-no suit for damages shall be brought on a/c of. **S. 228**, p. 114.

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Assistants.

-P. may enter any building or land with. **S. 217**, p. 108.

Associations.

-of health and welfare, for the relief of the poor and treatment of diseases may get contributions from L. F. **S. 112**, p. 59.

Attend, Attendance.

-if a M fails to, for 3 months together the L. B. mtgs. he ceases to be a M. **S. 56**, p. 31.

-at a polling station enjoins to keep the secrecy of voting; if otherwise punishable. **S. 58**, p. 33.

-of a minor in a school or college may be prohibited by U. B. P. or T. B. P. when there is dangerous disease. **S. 136**, p. 71.

-P may summon any person with reference to tax, license. **S. 237** p. 116.

Auditors.

-may be apptd. by L. G. to audit L. Bs'. a/cs and are public servants. **S. 120**, p. 63.

-rules may be framed by L. G. as to L. Bs' a/cs being checked by **S. 199** (i), p. 96.

-L. G. may frame rules as to the power of, to disallow or surcharge items. **S. 199** (p), p. 97.

Authority.

-every order of an, refusing; suspending &c. of a license must be in writing. **S. 212** (5), p. 104.

-Assessment of demand made under, is not to be impeached and no suit be brought to recover any money collected under the, of this act. **S. 228**, p. 114.

-given to bodies or persons to exercise the powers of L. G. may be withdrawn by L. G. **S. 233**, p. 115.

Avenues.

-D. B. may frame by-laws for the protection of. **S. 202**, p. 98.

Award.

-Magistrate may, costs in the case of L. B. for the recovery of dues to L. B. **S. 221**, p. 110.

Backward Classes.

-in appointing Ms. to L. Bs. due regard is to be paid to. **S. 9** (5), p. 9.

Balcony.

-See ENCROACHMENT.

Bank.

-D. F. and T. F. may be put in a, with the permission of L. G. and U. F. may be put in a, with the permission of T. B. **Sch. V R. 8.** p. 148.

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Bank--contd.

-is to pay money to the orders and cheques of L. B. **Sch. V R. 9.** p. 148.
-must pay L.F. to L. G. without orders and cheques when authorized by L. Bs. **Sch. V R. 9,** p. 148.
-of a river, if dangerous, P. may ask owner to repair with the approval of L. B. **S. 150,** p. 76.

Bankrupt.

-if uncertified, cannot be a candidate for T. B. or U. B. nor an apptd. M. but may be an elector. **S. 55,** p. 30.
-when M. becomes, he ceases to be a M. **S. 56,** p. 31.

Bar.

-no, is to open in the public road; P. may ask for its removal or alteration. **S. 158,** p. 79.

Benefit Society.

-trading for profits through its agents or directly is to pay company's tax. **Sch. IV R. 8, S. 92,** pp. 49, 127.

Bicycle.

-is a carriage. **S. 3 (4)** See CARRIAGE. p. 2.

Bill.

-is to bear the signature of facsimile of P., **S. 214,** p. 106.
-want of form in the bill is not to make distraint or sale unlawful or seller a trespasser. **S. 228,** p. 114.

Blood.

-storing or otherwise dealing with, requires license when notified. **Sch. VII, S. 193.** pp. 91, 149.

Boarding House.

-if Secretary &c. of, fails to furnish the list of occupiers their professions and their period of occupation penalty is Rs. 100. **Sch. VIII, S 207,** pp. 101, 150.
-requires license when notified. **Sch. VII, S. 193,** pp. 91, 149.
-D. B. may frame by-laws for the regulation of. **S. 202,** p. 98.

Board of Revenue.

-may make over to L. B. the management and superintendence of any charitable endowment taken by it under the regulation VII of of 1817. **S 63.** See Appendix. I, p. 35.
-is to make provision for calculating the land-cess where rent is paid in kind. **S. 79,** p 43.
-to, an appeal lies within 6 weeks of the order of D. C's fixing land-cess and it is final. **S. 86,** p. 46.
-may fix time for collection of land-cess. **S. 88,** p. 47.

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Bog.

-for filling up, see filling. **S. 123.** p. 65.

Bones.

-storing of, requires license when notified. **Sch. VII. 193.** pp. 91, 149.

Books.

-of L. B. shall be open to superintendence and inspection by officers apptd. by L. G. **S. 40**, p. 24.

-of assessment about companies tax, professional tax, house tax are to be maintained by U. B. Ps. and T. B. Ps. and shall be open to tax papers. **Sch. IV R. 5.** p. 126.

-of assessment are to be altered when L. B. alters or amends the tax imposed by P. **Sch. IV R 30**, p. 133.

-showing the registration of U. B. and T. B. burning and burial grounds are to be kept by L. Bs. **S. 143**, p. 78.

-L. G. may frame rules as to the inspection of a/c. **S. 199**, p. 95.

Booths.

-of public entertainment may be ordered to be closed by T. B. P. and U. B. P. **S. 135**, p. 70.

Bricks.

-firing in kilns requires licence when notified. **Sch. VII, S. 193**, pp. 91, 149.

British Subject.

-is entitled to be an elector if otherwise qualified. **S. 52**, p. 29.

Brokers.

-in markets are to pay fees for licence. **S. 168**, p. 83.

Budget.

-P. is to prepare, and place before L. B., for the following year; U. Bs. and T. Bs. after sanction, are to submit to T. B. and D. B. respectively; T. B. and D. B. may alter U. B., and T. B., when they do not provide their liabilities. **S. 116**, p. 62.

-D. B. before 15th February is to submit a consolidated, to L.G. and L. G. may after it. **S. 117**, p. 62.

-D. B. may fix dates for preparation, sanction and submission of, by U. Bs. and T. Bs. **S. 118**, p. 62.

-supplemental or revised, may be framed by L. B. **S. 119**, p. 63.

-rules may be framed by L. G. as to the transfer of allotments in the, **S. 199.** (*q*), p. 97.

Buffalo.

-toll is to be levied on—See TOLL.

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Building.

-constructed whether of masonry, bricks, wood, mud, metal or any other matter; includes house, outhouse, stable, latrine, shed, hut, wall or any other structure. **S. 3. (2)**, p. 1.
See HOUSE. **S. 3 (8)**, p. 2.
-if owner or occupier of a, fails to give the names of occupiers, professions, period of occupation, penalty is Rs. 100. **S. 97**, p. 52.
-of public worship; libraries; for charitable purposes and of L. B. are exempted from house tax. **S. 99**, p. 52.
-when vacant, house tax can be remitted, See HOUSE, HOUSETAX **S. 101**, p. 53.
-of G. are to pay house tax at 6 per cent. on the estimated value **Sch. IV R. 18**, p. 131.
-L. F. may be applied for, interested in affairs mentioned in. **S. 112 (III)**, p. 60.
-infected with dangerous disease may be entered into by T. B. P. or U. B. P. and have it disinfected if not poor at occupier's cost. **S. 131**, p. 68.
-public entertainment, may be ordered to be closed by T. B. P. or U. B. P. when dangerous disease prevail. **S. 135**, p. 70.
-near public road, the occupier may be asked by P. to fence and when boundary wall of a, is high obstructing the view of traffic P. may ask occupier to lower. **S. 149**, p. 75.
-when injurious to health or offensive to neighbourhood the T. B. P. may inform the owner to cleanse and if not done T. B. P. may do and recover costs. **S. 152**, p. 77.
-when overgrown with injurious vegetation and filth U. B. P. may require owner to clean and lime wash. **S. 153**, p. 77.
-over drain or sewer of L. B. without permission may be asked to be demolished by T. B. P. or U. B. P. **S. 161**, p. 81.
-co-operative socielies may be given grants and loans from L. F. as per rules framed by L. G. **S. 199 (*f*)**, p. 95.
-if the legal entry of P. into a, is obstructed the offence of wrongful restraint is committed. **S. 210**, p. 103.
-P. or his deputy may enter any, or certain conditions. **S. 217**, p. 108.
See STRUCTURE, DWELLING HOUSE.

Bull. Bullock.—Toll is leviable for, See TOLL.

Burial or Burning ground.

-of private persons is to be registered in U. B. and T. B. books; all other, vest in T. B. or U. B. for continuance or closure and in the latter case D. B. is to sanction. **S. 150**, p. 72.
-no new, need be opened without license from T. B. or U. B. and the applicant for such is to show the L. B., the system of management &c., **S. 151**, p. 72.

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Burial or Burning ground—contd.
-rents or fees for, are to be paid to T. B. or U. B. S. **142**, p. 73.
-A register of the, is to be kept in T. B. and U. B. and notice is to be affixed near, in conspicuous place. **S. 143**, p. 73.
-no dead body is to be disposed of within 100 yards of a place of dwelling or course of drinking water and for improper disposal sanction of P. is necessary to prosecute. **S. 144**, p. 73.
-person in charge of, is to give notice of every dead body disposed off to L. B. **S. 145**, p. 73.
-when dangerous to health or overcrowded may be prohibited from using by publication in the District Gazette and it used after prohibition it is penal. **S. 146**, p. 74.
-D. B. may frame by-laws for the regulation of, levy of fees in, &c. **S. 202 (II)**, p. 99. See CREMATION.

Business.
-person suffering from dangerous disease is not to engage in any. **S. 132**, p. 69.
-person expelled from a market for disobeying by-law is not to do, there. **S. 169**, p. 84.
-butchers carrying on, may be controlled and supervised by D. Bs, by-laws. **S. 202 (9)**, p. 99.
-when summoning or issuing a notice to a person it may be left at his place of. **S. 216**, p. 107.

Butcher.
-D. B. may frame by-laws for the control and supervison of, carrying on business. **S. 202 (9)**, p. 99.

By-laws.
-may be framed by D. B. for the guidance of toll-collectors. **S. 106.**
-determining the scale of fares and the rates of licenses issued for motor vehicles for hire. **S. 166**, p. 83.
-a person breaking a, in a market may be evicted. **S. 169**, p. 84.
-are always framed by D.B. See for details. **S. 202**, p. 98.
-D.B. may provide a penalty of Rs 50 to the breach of a, and if breach continued penalty for each day Rs. 10. **S. 203**, p. 100.
-draft of, is to be published first before made or altered. **S. 204**, p. 100.
-after confirmed by L.G. are enforceable. **S. 205**, p. 101.
-for licenses issued under a, See S. **212 (1) (2) (3)**, **S. 214**, p. 106.
-method of serving notices under, **S. 217**, p. 108.
-actions done in accordance with, is not to be obstructed. **S. 229**, p. 114.
-power to frame, may be exercised by D. B. after the act. **S. 237**, p. 116. See LICENSE, NOTICE.

Cafes.
-D. B. may frame by-laws for the regulation of, **S. 202**, p. 98.

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Calculation.

-of days is made for filing appeal from the date of sending or serving order or proceedings. **S. 213**, p. 105.
-so also for taxes from &c of bills, notices. **S. 216**, p. 107.

Call for.

-L. G. or D. C. may, the statement &c. of L. Bs ; D. B. may, the records, &c. of T. Bs and U. Bs; and T. Bs. of U. Bs. **S. 37**, p. 23.

Calling.

-persons professing, are to be assessed with professional tax. **S. 93**, p. 50.

Camphor.

-boiling, requires license when notified. **Sch. VII. S. 193**, pp. 91, 149

Cancellation.

-of all the Ms may be done by L. G. **S. 10** (5), p. 10.
-res. can have no, within 3 months except by half the votes of the total No. of Ms. **Sch II. R. 8**, p. 120.
-of res. act, permission, license or order of P. or L.B. may be done by L.G. **S. 38**, p. 22.
-till the, tax or toll by D.B. are to be levied, **S. 77**. p. 42.
-of tolls is to be notified by D.B. **S. 105**, p. 55.
-of tax imposed by P. may be done by L. B. **Sch. IV. R. 29**, p. 133.
-of licence for market for breach can be done by T. B. or U. B. **S. 171**, p. 85.
-L. G. may make the, of rules in the schedules except in **Sch. I, VIII and IX. S. 201**, p. 97.
-of a by-law is to be confirmed before taking effect. **S. 205**, p. 101.
-of a license must be in writing. **S. 212** (3), p. 104.
-of schedules the power of, is not to be delegated by L. G. **S. 233**, p. 115.

Camels.

-tolls are to be paid on, whether yoked to carriages or not **Sch. IV. R. 26**, p. 132.

Candidates.

-are disqualified to stand for election (a) for five years if sentenced to more than 6 months (b) if of unsound mind, deaf-mute, leper, uncertified bankrupt, undischarged insolvent, if interested in any contract of T. B. (c) if an officer or servant under the act, or honorary magistrate (d) if a M. at the time of election (e) and if a servant, to a M. **S. 55**, p. 31.
-disqualifications when not admitted by them are to be determined by D. judge and pending it, are deemed to be qualified. **S. 57**, p. 32.

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Candidates—contd.

-disqualified on a/c of convictions under Chapter. IX-A of the I. P. Code are debarred from being so for 5 years. **S. 59**, p. 33.

Cantonment.

-disputes between, L. B. and Municipality may be refd. to L. G. **S. 234**, p. 116.

Carcass.

-D.B. may frame by-laws for the control of places skinning. **S. 202**, p. 98.

Carriages.

-any vehicle with a spiring is a, so, motor cars, lorries, omnibuses cycles, bicycles, tricycles, rickshaws &c. are, **S. 3 (5)**, p, 2.

-allowance is not salary. **S. 3 (20)**, p. 5.

-toll is to be paid on, when levied D. B. P. may compound to be paid annually in respect or all or particular toll-gates and issue license. **S. 104**. p. 54.

-when yoked to animals, additional toll is not to be paid on the animals **Sch. IV. R. 26**, p. 132.

Cart.

-any wheeled vehicle, that is not a carriage, is a **S. 3 (5)**, p. 2.

-as for the method of paying toll—see above CARRIAGE. **S. 104 & Sch. IV. R. 26**, p. 132.

Cart-stand.

-L. F. may be applied for constructing, **S. 112**, p. 59.

-landing places and halting places are similar to, T.B. may construct, and levy fees; table of fees demanded for, is to be kept up in English and Vernacular. **S. 184**, p. 89.

-no new private, is to be opened after the act. **S. 186**, p. 89.

-private, owner is to obtain annual license and apply for it 6 weeks earlier: T.B. may grant or refuse license for, **S. 187**, p. 89.

-powers of U. Bs. with ref. to, are the same as that of T. B's **S. 188** p. 90.

Cattle.

-are to be slaughtered in slaughter-houses except when they are for religious usages or private use. **S. 190**, p. 90.

Cause of action.

-notice, is to be given to L. B. or servant before any action is taken. **S. 225**, p. 112.

-unless it is a suit for immovable property no action lies against L.B. within 6 months of, **S. 225**, p. 112.

-no suit is to be filed against M. by L. B. 3 years after, **S. 227**, p. 113.

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Cease, Ceasure.
-of Unions is to be deemed when not declared during transitory period. **Sch. X. R. 4,** p. 158.

Ceremony.
-public, may be held with L. F. after L. G.'s sanction. **Sch. IV. R.4,** p. 126.
-during, U.B.P. or T.B.P. may order the slaughter of animals outside the slaughter-house. S. **191,** p. 91.

Certificate.
-is to be produced from a medical practitioner that a person is free from dangerous disease and infection when T. B. P. or U. B. P. prohibits him from attending any school. **S. 136,** p. 71.
-is to be obtained from a medical practitioner if a small pox inoculated person wants to go out within 40 days that such person will not infect. **S. 139,** p. 71.
-on the, given by a Public Works Executive Engineer that the road was extraordinarily damaged by excessive weight or traffic, damages may be recovered from the doer. S. **165,** p. 82.
-is to be obtained from D. B. P. as to his right to get the license before the private market owner applies for license, which may be granted or refused. **S. 172,** p. 85.

Cesspit.
-T.B. and U.B. may ask owner of a private market to construct, **S. 176,** p. 86.

Cesspool.
-for filling up, see FILLING. **S. 123,** p. 65.
-If in public road, filth may flow into it. **S. 129,** p. 68.
-D. B. may frame by-laws for cleansing. **S. 202,** p. 98.

Chairman.—See UNION CHAIRMAN.

Channel.—See WATER. **S. 122,** pp. 64.

Chapter.
-III of this act does not apply to Nilgiri and Koraput D. Bs. **Sch. X. R. 5,** p. 158.

Charges.
-of L. B. may be recovered under the warrant of a magistrate with further costs. **S. 221,** p. 110.
-mistake in the, demanded is not to impeach assessment. &c **S. 228,** p. 114.

Charitable.
-endowment, taken charge of by the Board of Revenue under Regulation VII of 1817 may be made over to L.B. for superintendance and maintenance. **S. 63.** p. 35.

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Charitable—contd.
-inam resumed by L. G. may be transferred to L. B. **S. 63.** p. 35.
-hospitals, dispensaries and other buildings are exempted from paying house-tax. **S. 99.** p. 52.
-L. F. may be applied for relieving the poor and the diseased. **Sch. V. R. 4.** p. 143.

Cheques.
-against L. F. are to be signed by P. or authorized person. **Sch. V. R. 9,** p. 148.
-L. G. may draw without, when authorized by L. B. **Sch. V. R. 9.** p. 148.
-is not to bear facsimile but the signature. **S. 214.** p. 106.

Chicken-pox.—is a dangerous disease. **Sch. VI.** See DISEASES.

Chief Engineer.
-may with the permission of P. or P. M. address L. B. mtg. **S. 33.** p. 20.

Cholera.—is a dangerous disease. **Sch. VI.** See DISEASES. p. 130.

Choultries.
-L. B. may appt. committees to superintend, **S. 28,** p. 17.
-of L. B. shall be open to inspection and superintendance by officers apptd. by L. G. **S. 40.** p. 24.
-are exempted from house-tax. **S. 112.** p. 59.
-D.B. may frame by-laws for the regulation of, **S. 202.** p. 98.

Civil Court.
-L.B. may sue for non-payment of taxes before, **Sch. IV. R. 33.** p. 134.
-a suit by the owner of a conveyance may be filed in a, against a person suffering from dangerous disease for the recovery of disinfecting costs &c. **S. 134.** p. 69.
-has jurisdiction to try suits filed by L. Bs. to recover damages caused by extraordinary traffic. **S. 165.** p. 82.
-a suit to establish one's rights to get a certificate recognising one's rights to get a license for a private market is to be filed in a, within 6 months from commencement of this act. **S. 173.** p. 86.
-no claim for damages lies in a, against a T.B.P. or U.B.P. if he enters forcibly into any factory or workshop. **S. 197.** p. 94.
-is to dismiss a suit against a L.B.M. or a servant, if no notice is given. **S. 225.** p. 112.

Circles. See TALUK BOARD CIRCLES.

Civil Procedure Code.
-movables mentioned in **S. 60** of, are not to be distrained for non-payment of taxes. **Sch. IV. R. 33.** p. 134.

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Claim.

-for the distrained property is to be made within 7 days before P Sch. IV. R. 35. p. 136.

-for the recognition of one's rights to get a license for a private market is to be filed before Civil Court within 6 months S. 173. p. 86.

-no, for damages lies against T.B.P. or U.B.P. for entering with force into any factory, workshop &c. S. 197. p. 94.

-no, lies against a P. if he enters legally into any licensed or unlicensed place. S. 212. p. 103.

Cleansing.

-of private stream, See WATER S. 122. p. 64.

-and disinfecting of dangerous disease places may be done by T.B.P. or U.B.P. and the costs if not poor are to be paid by owner or occupier. S. 131, p. 68.

-of buildings or land in non-union areas may be ordered to be done by T.B.P. and occupier,etc , fails T.B.P. may do and recover costs. S. 152, p. 77.

-of building or land is to be done when U.B.P. directs. S. 153, p. 77.

-immediate, of private market's roof and floor may be ordered to be done by T.B. or U.B. S. 176. p. 86.

-D.B. may frame by-laws for, latrines, cess-pools, earth-closets, ash-pits. S. 202, p. 98.

Clerical Error.

-in assessment or demand is not to be impeached in respect of name, etc., in the description of property. S. 228, p. 114.

Clerk.

-at the polling station is liable to a penalty of six months if he discloses the secrecy of polling. S. 58. p. 33.

Closing.

-of tank, well or reservoir. See WATER. S. 122, p. 64.

Club.

-if secretary or manager of a, fails to furnish the list of names of occupiers, their profession or the period of occupation penalty is Rs. 100. Sch. XIII, S. 97, pp. 52, 150.

Coffee-house.

-requires license when notified. Sch. VII, S. 193, pp. 91, 149.

-D.B. may frame by-laws for the regulation of. S. 202, p. 99.

Collector. See DISTRICT COLLECTOR.

Colleges.

See EDUCATIONAL INSTITUTIONS, SCHOOLS, Etc.

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Combustible material.

-storing of, requires license when notified. Sch. VII. S. 193, pp. 91, 149.

Commencement.

-of the notification to take license for purposes mentioned in Sch. VII is 60 days after notification. S. 193, p. 91.

-no action against L. B. be commenced within 6 months from cause of action unless it be a suit of immovable property. S. 225. p. 112.

-different provisions of this act may commence on different dates for different classes of L. Bs. in different portions of the presidency. S. 237, p. 116.

-T.B. Circle under the old act shall be deemed to be circle under this act till changed. Sch. X. R. 3, p. 158.

-Unions not declared by L. G. after the, of this act cease to be Unions. Sch. X, R. 4, p. 158.

-after, of this act, Ps and Ms. of Nilgiri and Koraput D. Bs. be deemed to be apptd. Ps. and Ms. Sch. X. R. 5. p. 158.

-after, L.G. shall notify total No. of D.B. Ms and No. of Ms. to be returned by T. Bs. to D.B. Sch X. R. 7, p. 160.

-after, D.C's, who are not D. B. Ps, Rev. Divisional Officers, who are not T. B. Ps., elected G. servants cease to be D.B.Ms. Sch X. R. 8. p. 160.

-after, if D.B.V.P. comes during transitory period he is to continue in office for 3 years or otherwise ceases to be so in spite Sch. X; L. G. is to appoint D. B. Ms; and D. B. P. is to make arrangements for the return of D. B. Ms. by T. Bs. Sch. X, R. 8, p. 160.

-after, within a year if L. G. does not extend for 6 more months a fresh T. B. is to be reconstituted. Sch. X, R. 9, p. 161.

-T.B.P. at the, is to continue till a fresh T.B.P. is elected under Sch. X, R. 12 and T.B.Ms. at, ceases T.B. Ms. after notification by L.G. Sch. X, R. 10, p. 162.

-within 6 months after, D.B. is to determine T.Bs total No. of Ms. and T.B. is to determine the No. of Ms. to be returned by circles. Sch. X, R. 12, p. 163.

-within year after, U.Bs. are to be reconstituted. Sch. X, R. 13, p. 163.

-T.B. after, is to fix the total strength of U.Bs. Sch. X, R. 15, p. 164.

Commission Agents.

-are to pay fees if in licensed markets. S. 168. p. 83.

Committees.

-L.B. may appt., to superintend and manage Educational Institutions, Hospitals, Dispensaries, Choultries, etc. S. 28, p. 17.

-L.Bs. may delegate powers to standing, to dispose off L.B. matters and P. shall be a M. of the. S. 28, p. 17.

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Committees—contd.
-Ms. are to be apptd. as, Ms. except as stated in **S. 29**, p. 17.
-strangers, not more than 1/3 of the, strength may be apptd. as, Ms.—**S. 28**, p. 17.
-Joint, of L.Bs., Municipalities, and Local authorities may be formed their term, No. of Ms., costs to be defrayed are to be fixed, their powers may be altered and L.G. is to decide when there is difference of opinion. **S 30**, p. 18.
-procedure of, is according to Sch. II rules of L.G. if any, etc. **S. 31**, p. 19.
-proceedings of, are to be submitted to L.Bs. **Sch. II, R. 12**, p. 122.
-M of a, is not to take part or vote if he has some pecuniary interest. **S. 34 (1)**, p. 20.
-'s act is not to become invalid by reason of defective establishment or disqualiflcation of a M. **S. 35**, p. 21.
-are to be composed by D.B.Ms. and T.B.Ms. with ref. to the division of roads. **Sch. V, R. 3**, p. 143.
See MEMBER, INVALID.

Company.
-defined. **S. 3 (6)**, p. 2.
-trading for profit is to pay, tax if levied and even if it transacts business through agent or servant it is said to be doing business within the L. area. **S. 92**, p. 49.
-a L.B. officer or servant may be a share-holder of a, doing contracts with L.B. **S 209**, p. 102.
For details See Sch. IV, R. 8. COMPANY-TAX, etc.

Company-tax.
-person paying, for T.B. is entitled to vote for T.B. **Sch. III, R. 1**, p. 123.
-person paying, for, U.B. is entitled to vote for U.B. **Sch. III, R. 2**, p. 124.
-D.B. may determine to levy., **S. 75**, p. 41.
-may be levied on every company or benefit society carrying on business to pay ½ yearly tax on the sale shown in **Sch. IV, S. 92**, pp. 49. 125.
-if levied in Union areas is to be credited to U. F. and if in T. area is to be credited to T. F. **S. 95**, p. 51.
—U. B. P. in U. area and T. B. P. In T. area has power to collect, **S. 95**. p. 51.
-if any company, liable to be taxed. carries on business for 60 days it is to pay, **S. 96**, p. 51.
-assessment books are to be prepared by L. B. and shall be open to inspection to tax-payers. **Sch. IV, R. 5**. p. 126.
-scale is detailed in **Sch. IV, R. 8**, p. 127.
-notice for, is to be given to payer by P. before collection. **Sch. IV, R. 32**, p. 134.

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Company-tax—contd.

-defaulter may be convicted before a magistrate for a fine double the tax. **Sch. IV, R. 39,** p. 137.

Compassion.

-allowance of, to L. B. servants may be given from L. F. **S. 112,** pp. 59.

Compensation.

-is to be paid to persons other than D. Cs. and Rev. Divisional Officers to look after L. Bs. See PERSONS.
-is to be paid to land-owners, whose immovable property is acquired under the Land Acquisition Act. **S. 66,** pp. 36.
-is to be paid for destroying dangerous diseased persons' conveyances, clothing etc. by T. B. or U. B. **S. 132,** pp. 69.
-may be paid by a Civil Court to the owner of a public conveyance against the dangerous diseased person. **S. 134,** p. 69.
-no, for damages is to be paid on a/c. of the P. removing dangerous structures, trees, hedges, etc., **S. 156,** p. 79.
-is to be given to owner when encroachment is authorised or acquired by prescription and the L. B. asks for its removal, **S. 159,** p. 79.
-is to be paid by wrong-doer for damages done to L. B's. land without sanction **S. 164.** p. 82.
-due to L. B. may be recovered with further costs under the warrant of a magistrate. **S. 221,** p. 110.
-claimed from L. B. M. or servant is to be let known by notice to L B etc. **S. 225,** p. 112.
-due to L. B. at the time of this ast is recoverable as under this act. **S. 235,** p. 116.

Complaint.

-no offence under this act is to be proceeded except upon the, of police, P. or his authorized person and magistrate. S. 223, p. 111.
-only upon the, of T. B. P. or U. B. P. an offence for improper disposal of corpses is to be proceeded with. **S. 144,** p. 73.

Compound.

-P may, any offence which L. G. by rules declare to be so. **S. 226,** p. 113.

Composition.

-by way of, a certain amount may be paid to L. B. by the person using the road extra-ordinarily. **S. 165,** p. 82.
-payments due by way of, to L. B. at the time of this act are to be recovered as under this act. **S. 235,** p. 116.

Compromise. of offences. See COMPOUND.

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Conduits.
-D. B. may frame by-laws for the use of. S. 202 (3), p. 98.

Confirmation.
-of by-laws of D. B. is to be done by L. G. before their coming to force. S. 205, p. 101.

Congestion.
-L. F. may be applied for the removal of. S. 112, p. 59.

Conservancy.
-licenses granted to markets, cartstands, etc., provided for, S. 187, p. 90.
See SANITATION, SCAVENGING, LATRINES.

Constitution.
-detailed in Chapter III, p. 7.
-each D. is to have a D. B. ; each T. is to have a T. B ; each U. is to have a U. B., adminstration of L. area is to vest in L. B. S. 6. p. 7.
-functions assigned to P are not to be done be L. B. S. 6, p. 7.
-where no T. B. exists, D. B. and D. B. P. are to do its functions. S. 6, p. 7.
-every L. B. is to be named by the place where it is located. S. 6, p. 7.
-Bs. are constituted to do things mentioned in. S. 6 (3), p. 7.
-if difficulties are found in the first L. B., L. G. may remove those difficulties. S. 239, p 117.
-fresh elections of T. Bs. are to take place within a year after this act Sch. X. R. 9. p. 161.
-so also for Unions. Sch. X. R. 13. p. 163.

Contracts.
-L. Bs have power to enter into ; S. 6. (3). p. 7.
-may be entered into by persons apptd by L. G. to do the duties of -L. Bs, when the latter fail to do so. S. 46. p. 27.
-persons, other than those supplying more than Rs. 1,500 worth of articles they usually deal, having, with L. B. are not to stand as candidates for election. S. 55. p. 30.
-when Ms. have contracted as above they ought to cease as Ms. S 56. p. 31.
-may be entered into between T. B. P. or U. B. P. and occupiers or owners to scavenge. S. 127. p. 67.

Contractor.
-of L. B. is not to be molested or obstructed when doing duty S. 229. p. 114.

Control.
-may be exercised by V. Ps. and Ms. when they are delegated with powers by P. S. 25. p. 16.

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Control—contd.

-of T. B. P., T. B., U. B. P., and U. B. may be prescribed with ref. to compulsory vaccination. **S. 137.** p. 71.

-D B. may frame by-laws for the control of places in **Sch. VII. S. 202.** p. 99. (8) of slaughter-houses, butchers carrying on business. **S. 202 (9).** p. 99, and of the sanitary condition of markets, shops &c. **S. 202 (10)** p. 99.

Cantonment

-disputes between L. Bs. Municipalities and, may be referred to L. G. **S. 234.** p. 116.

Cantonments Act.

-those that paid professional-tax under, are exempted from paying it for the same period to L. Bs. **S. 93.** p. 50.

Contributions.

-towards the pensions of officers and servants of L. B. are to be governed by the rules of L. G. and by-laws of D. B. **S. 71.** p. 38.

-from L. F. may be made to health and welfare associations, intended for the relief of the poor, treatment of diseases and informities. **S. 112.** p. 59.

-may be made to charitable associations with the sanction of L. G. **Sch. V. R. 4,** p. 143.

-may be made by L. G. to L. F. in the shape of subsidies. See SUBSIDIES.

-when one L B. spends for the benefit of another L. B. L. G. may direct. **S. 121.** p. 63.

-places of pilgrimage are to contribute to L. F. if L. G. directs. **S. 128.** p. 67.

Convenience.

-L. F. may be applied for. **S. 112.** p. 59.

Conveyance.

-exposed to infection from dangerous diseases shall be removed, disinfected or otherwise disposed of if T.B.P. or U.B.P. so directs, **S. 132.** p. 69.

-person suffering from dangerous disease is not to enter into a public, without precaution or intimation and the owner of such, is entitled to disinfecting charges from the diseased person. **S. 134.** p. 69.

Convicted, Conviction, Convicts.

-persons, for more than 6 months cannot be candidates within 5 years for election to L. B. **S. 55,** p. 30.

-persons, may be voters. **S. 56,** p. 31.

-while Ms if, they cease to be Ms. **S. 56.** p. 31.

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Convicted, Conviction, Convicts—contd.

-persons, under Chapter IX-A of the I. P. Code are not to be candidates, electors or Ms. of the L. B. for five years. **S. 59**, p. 33
-if the provisions of the Sch. VIII are contravened there will be punishment on. **S. 207**. p. 101.
-when any person is, for not possessing a license the magistrate may recover the license fees also. **S. 212** (9). p. 105.
-if no special penalty is provided for not possessing a license, conviction to the extent of paying a penalty of Rs. 50 may be levied **S. 219**. p. 109.
-to the extent of a penalty of Rs. 50 may be imposed if the notice is not compiled with. **S. 220**. p. 109.

Co-operative Building Societies.

-L. G. may frame rules as to L. B's. lending to. **S. 199** (*f*), p. 95.

Copies.

-of the L. B. proceedings and records may be granted by P ; are to be certified by P. as they are public records ; and may be filed to prove L. B. proceedings and records. **Sch. II. R. 11**. p. 121.

Corpse. See BURNING AND HURIAL GROUNDS.

Correspondence.

-when requested by L. B., P. must comply. **S. 27** p. 16.
-of L. B. may be called for by L. G. or D. C ; of U. B. by T. B. P. and of T. B. and U. B. by D. B. P. **S. 37**. p. 22.
-L. G. may frame rules as to the medium through which, is to pass between L. G. and L. B. **S. 199** (*g*), p. 96.

Costs. See EXPENDITURE, EXPENSE.

-of joint committees are to be defrayed proportionately by Municipal Bs., L. Bs. and L. authorities &c. **S. 30**. p. 18.
-of the emergent work or act done by D. C. in emergent cases for public safety to be paid by L.B.; and if not paid D. C. may recover it from person in custody of L. F. **S. 39**. p. 23.
-for publishing D. B. and T. B. proceedings in D Gazettes are to be paid from L. F. **Sch. II. R. 10**. p. 121.
-of performing duties when L. B. or P. fails to do are to be paid from L. F. to D. C. **S. 41**. p, 24.
-so also to be paid to D. B. P. or T. B. P. when T. B. or U. B. fail in their duties. **S. 45**. p. 26.
-of institutions or the execution of work not provided for by the Act, if handed over to L G. are to be paid by L. G. **S. 60**. p. 34.
-of L. Bs. are to be budgetted. **S. 116**. p. 62.
-of D. F. See **Sch. V. R. 1. A**. p. 140.
-of T. F. See **Sch. V. R. 1. B**. p. 140.
-of U. F. See **Sch. V. R. 1 C**. p. 140.

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Costs—contd.

-of public exhibition, ceremony or entertainment may be incurred with L. G's permission. **Sch. V. R. 4.** p. 143.
-when incurred by one L. B. on behalf of another, L. G. may sanction to contribute that amount by one L. B. to another. **S. 121** p. 63.
-of maintaining private streams, wells etc,, used by public shall be paid from T. F. or U. F. **S. 122.** p. 64.
-of scavenging are to be paid by T. B. or U. B. **S. 127.** p. 67.
-incurred in disinfecting dangerous diseased place is to be recovered from occupier except when he is poor. **S. 131.** p. 68.
-incurred to disinfect a coveyance on account of dangerous diseased person getting into it may be ordered to be paid by such person; but, are not to be paid till the appeal time is over; a civil suit also lies for the recovery of such. **S. 134.** p. 69.
-of maintaining a burning or burial ground are to be paid from T.F. or U. F. **S. 141.** p. 72.
-of fencing a private structure by P. to be recovered from the owner &c. **S. 147,** p 74.
-of cleansing and draining of buildings in non-U. areas, when done by T. B. P., are to be paid by owner. **S. 151,** p. 76.
-of removing structures, trees, hedges &c., may be recovered by the sale of materials removed. **S 155,** p. 78.
-of removing Pandals &c., after the license period is over if done by P. are to be paid by doer. **S. 160,** p. 80.
-of filling up holes or removing obstructions when done by P. are to be paid by the doer. **S. 163,** p. 81.
-caused by extra-ordinary and excessive traffic can be recovered through Civil Court. **S. 165,** p. 82.
-L. G. may frame rules as to the preparation of the, of estimates etc. **S. 199** (*h*), p. 95.
-of L. B. may be recovered under the warrant of a magistrate with further costs. **S. 221,** p. 110.
-recovered are to be credited to L.F. **S. 224,** p. 111.
-plaintiff suing against L.B. is not to recover, from L B. if the amount tendered before suit is not smaller than the decreed amount but he is to pay also costs. **S. 225,** p. 112.

Cots.

-used for carrying children, aged and sick persons do not come under palanquin. **S. 3 (15)** and as such not to pay tolls. See TOLLS p. 4.

Court of Justice.

-no proceedings for defect in form be set aside or quashed in a,, **S. 228,** p. 114.
-See CIVIL COURT, MAGISTRATE.

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Crematories. See BURNING or BURIAL GROUNDS.

Criminal Procedure Code.

-according, police and magistrate may prosecute. S. 223, p. 111.

Culverts.

-in a public road are part of it and vest in L.B. S. 60, p. 34.
-See ROAD, PROPERTY.

Custody.

-L.B's proceedings and records must be in the, of P. Sch. II R. 11, p. 121.
-person in, of L.F. is to pay expenses incurred by D.C. in emergent cases which P or L.B. may do for public safety. S. 39 p. 23.
-person in, of D F. is bound to give priority except in the case of authorized loans, to meet the expenses of L.G's appointed person when D.B. or D.B.P. fail to do their duties. S. 41, p. 24.
-similarly when T.B. or T.B P. fail to do their duties, T.F. is to meet expenses of D.B.P's appointed person when U.B. or U B.P. fail to do their duties. U.F. is to meet the expenses of D.B.P's or T.B. P's apptd. persons. S. 42, p. 25.

Dam.

-if dangerous to public safety P with the approval of L.B. may ask owner to repair. S. 150, p. 76.

Damage, Damages.

-the owner of a public conveyance may claim, in a Civil Court from a dangerous diseased person for getting into it. S. 134, p. 69.
-when a hedge or tree is causing danger to public road P may ask owner to trim or prune or cut. S. 149, p. 75.
-no, can be paid as compensation on account of P's removing dangerous structures, trees, hedges. &c. S. 156, p. 78.
-are to be given to owner if P asks for the removal of encroachment when such is authorized or acquired by permission. S. 159, p. 79.
-if, is done to L.B's property by trespasser compensation and penalty may be recovered. S. 164, p. 82.
-no, are to be granted against T.B,P. or U.B.P. on account of their forcible entry into workshop, factory, etc. S. 197, p. 94.
-no claim for, lie against any P. if P. enters by force into any suspected unlicensed or licensed place. S. 212 (6). p. 103
-caused to L.B. may be recovered under the warrant of a magistrate with further costs. S. 221, p. 110.
-no suit for, shall be brought on a/c of any assessment. S. 223, p. 114.
-See COMPENSATION.

Danger, Dangerous.

-caused by any act, omission, place or thing is a nuisance. S. 3 (13), p. 3.

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Danger, Dangerous—contd.

-if caused to human life, health or property by any resolution, order, permission or license of L.B. or P they may be prohibited, suspended or cancelled by L.G. or D.C. S. 38. p. 22.

when any tank, well, etc., is causing T.B.P. or U.B.P. may ask with the approval of L.B. the owner close them immediately. S. 123, p. 65.

-when structure is, to passers by P. may require owner occupier to fence, remove or himself do it. S. 147, p 74.

-when tree is, to passers by P. may require owner, etc., to loop, cut, etc., or himself do it. S. 148, p. 75.

-when tank, well etc., is, to health, safety etc., may ask it to be repaired or closed. S. 150 p. 76.

-if quarrying at any place causes, L.B. may ask that to be stopped. S. 151, p. 76.

-dangerous diseased person may be expelled from a licensed market. S. 182, p. 88.

-anything, to human life, health or property is not to be done without license when notified. Sch. vii. S. 193, p. 91.

-D.B. may frame by-laws for the prevention of, disease of men and animals. S. 202 (12), p. 100.

Deaf-mute.

-is not qualified to vote. S. 53, p. 30.

-or stand as a candidate. S. 55, p. 30.

-when M. becomes, he ceases to be a M. S. 56, p. 32.

Declaration.

-no suit unless it be for the, of title to immovable property be brought within 6 months of the date of cause of action. S. 225, p. 112.

-if L.G. does not make a declaration at the commencement of the act that a Union is to be so it ceases to be a Union. Sch. X, R 4, p. 158.

Decrees.

-against L. B. are to be paid out of L.F. S. 112, p. 60.

Deed.

-is a bear P's. signature and not his facsimile. S. 214, p. 106.

Defaced.

-notice by L.B. or P. is not to be, S. 230, p. 115.

Default.

-if D B. or D.B.P. makes, in doing duty in a period fixed by L.G., L.G. may appoint a person to do it. S. 41, p. 24.

-if committed by T.B. or T. B.P. in duties, D.B.P. may act similarly and if committed U.B. or U.B.P., D.B.P. or T.B.P. may act similarly. S. 42, p. 25.

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Default—contd.

-for payment of professional or house-tax causes prosecution before magistrate and not for of house-tax. **Sch. IV. RR, 34, 38.** pp. 135, 137.
-for, of paying taxes, property in the local area may be seized. **Sch. IV, R. 37** p. 137.
-for, of paying professional and company taxes penalty may be double the tax. **Sch. IV, R. 39,** p. 137.

Defect.

-in the distraint or sale does not make them unlawful or the seller a trespasser. **S. 228,** p. 114.

Delegation of powers.

-D.B., D. B. P. and T. B., T. B. P. may make, to their V. Ps. servants or officers or of G. **S. 23 (1) proviso,** p. 15.
-U. B. P. to any U. B. M. with the consent of U. B. **S. 24,** p. 15.
-may be controlled and revised by Ps. **S. 25,** p. 16.
-may be made to committees by L. B. S. **S. 28,** p. 17.
-similarly to Joint Committees. **S. 29,** p. 17.
-when P. makes, such persons if obstructed when entering any building or land offence of wrongful restraint is committed. **S. 210,** p. 103.
-may be made to any person to its full extent, except that of making rules by L. G. **S. 233,** p. 115.

Demand.

-for the remission of house-tax is to be made during half-year or succeeding half-year. **S. 101,** p. 53.
-no more than one, need be made at the toll-gate within 24 hours from sun rise to sun rise. **S. 107,** p. 56.
-when tax is, by P an appeal lies to L. B. within 30 days. **Sch. IV, R 28,** p. 133.
-of taxes when no appeal is made, or when appeal is confirmed is final. **Sch. IV, R. 31,** p. 133.
-L. B, may, compensation and penalty when one trespasses into L. B. land. **S. 164,** p. 82.
-of tax, etc., is not to be impeached on a/c of clerical error mistake or want of form in notice of, is not to make sale or distraint unlawful or the seller a trespasser. **S. 228,** p. 114.

Demolish. See REMOVAL.

Depressed Classes.

-in appointing Ms. to L. Bs. due regard is to paid to, **S. 9 (5),** p. 9.

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Dopute, Deputation.

-L. B. may, any M. or committee of Ms. to make enquiry, to inspect any institution, work or property, to check-measure works, to muster workmen, to bring to L.B. or P's. notice any neglect in the execution of work or any matter or loss of L.B. property. **Sch. II, R. 13**, p. 122.

Destruction.

-of dangerous diseased persons' conveyances, bedding, clothing, etc., may be done by T. B. P. or U. B. P. but compensation is to be paid for it. **S. 132**, p. 69.

-of stray dogs and pigs may be done by any person when notified. **S. 154**, p. 78.

-notice of L. B. or P. affixed or painted is not to be done. **S. 230** p. 115.

Determine, Determination.

-of No. of Ms. to L. B. and the proportion of elected and appointed Ms are to be fixed, by L. Bs. **S. 10**, p. 9.

-No. of Ms. to pe returned by each T. B. to D. B. is to be fixed by Res. **S. 47**, p. 27.

-of disqualification of candidates for election and of apptd. Ms. is to be made by D. Judge. **S. 57**, p. 32.

-of tax to be levied is to be done by D. B. **S. 75**, p. 41.

-of pilgrim-tax is to be first done by D. B. **S. 110**, p. 58.

-of compensation to be paid by trespassers is to be decided as hereinafter provided. **S. 164**, p. 82.

-of rates and fares for the licenses issued to motor vehicles for hire is to be fixed by D. B's. by laws. **S. 165**, p. 82.

-of fees for market may be made by T. B. **S. 174**, p. 86.

-so also for cart-stands. **S. 187**, p. 89.

-of fees for purposes mentioned in **Sch. VII** is to be made by T. B. **S. 193**, p. 91.

-of fees under the Places of Public Resorts Act is to be made by L. B. **S. 198**, p. 94.

-of the dues to L. B. may be decided by the magistrate. **S. 221**, p. 110.

-6 months after the commencement of this act D. B. is to, the strength of T. B. Ms. and T. B. is to, the total No. of Ms. which each circle is to return. **Sch. X, R. 12**, p. 163.

-T. B. is to, the strength of U. B. Ms. **Sch. X, R. 15**, p. 164.

Difficulty.

-if, arises as to first constitution or reconstitution of L. B., L. G. may do such things as it deems necessary. **S. 239**, p. 117.

Diphtheria.

-is a dangerous disease. See Diseases. **Sch. VI**, p. 130.

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Director.

-if the officer or servant of a L. B. is a, in the company dealing with L. B. he is said to be interested in the company and as such punishable. **S. 209**, p. 102.

Director of Public Instruction.

-may with the permission of P. or P. M. address L. B. on public instruction. **S. 33**, p. 20.

Diseases.

-dangerous, are mentioned in **Sch. VI, S. 130**, pp. 68, 1 48.
-T. B, P. or U. B. P. may inspect the dangerous, places at any time ; preventing such entry is an offence. **S. 131**, p. 68.
-dangerous, persons' conveyances, cloths, articles, may be removed or destroyed by T. B. P. or U. B. P. but compensation is to be paid in the latter case. **S. 132**, p. 69.
-person suffering from dangerous, is not to engage in any trade, occupation or business. **S. 133**, p. 69.
-person suffering from dangerous, is not to enter into public conveyances without precaution and intimation and if he does not do so he is liable to conviction and disinfecting charges. **S. 134**, p. 69.
-dangerous, when prevalent T. B. P. or U. B. P. may ask owner etc., to close the places of public entertainment. **S. 135**. p. 70.
-if dangerous, are infectious or contagious the persons suffering may be expelled from private market. **S. 182**, p. 88.
-D. B. may frame by-laws for the prevention of dangerous, of men and animals. **S. 202 (12)**, p. 99.

Disinfecting.

-of dangerous disease places may be done by T. B. P. or U. B. P. and the cost of it may be recovered from owner, etc., if such is not poor. **S. 131**, p. 68.
-costs incurred by owner to, on a/c of carrying a dangerous diseased person may be awarded by magistrate and civil court. **S. 134**, p. 69.

Dispensaries.

-L. B. may appoint a committee to superintend and manage. **S. 28**, p. 17.
-of L. B. shall be open to inspection or superintendence of officers, apptd. by L. G. **S. 40**, p. 24.
-if charitable, are exempted from house-tax. **S. 99**, p. 52.
-L. F. may be applied for maintaining. **S. 112** ,p. 59.

Disposal.

of dissolved L. Bs. property is to be done by L. G. but if it is a U. B. only, D. B. may dispose off the property. **Sch. X, R. 4**, p. 158.

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Dispute.

-when arises with ref. to the dues to L. Bs. magistrate may determine and apportion the amount. **S. 221**, p. 110.

-when arises between 2 or more L. Bs,, municipalities or cantonments L. G. may adjudicate when referred to it. **S. 234**, p. 116.

Disqualifications.

-of a committee M to be in that office are not to invalidate his act. **S. 35.** p. 21.

-of candidates, or Ms. are to be decided by the D. Judge. **S. 57.** p. 32.

See CANDIDATES, Ms. APPTD. Ms. ELECTED Ms.

Dissolution.

-of L. Bs may be caused by L. G. when L. Bs. are incompetent or making defaults. **S. 45.** p. 26.

-Us not declared by L. G. at the commencement of this Act are deemed to have dissolved. **Sch. X, R. 4**, p. 158.

Distrain, Distraint.

-P. may if tax is not paid within 15 days. **Sch. IV, R. 33**, p. 134.

-movables mentioned in S. 60 Civil Procedure Code are not to be distrained and the warrant is to be executed by the person authorized under certain conditions. **Sch. IV, R. 33**, p. 134.

as to how, is to be effected. **Sch. IV. RR. 34, 35**, pp. 135, 136.

-claim for distrained property is to be made within 7 days **Sch. IV, R. 35**, p. 136.

-fees are not to be more than that mentioned in Appendix C to Sch IV. **Sch. IV, R. 36**, p. 137.

-no, is to be made after 3 years for any dues due to L.B. **S. 222**, p. 111.

-no, under the act be unlawful on a/c of defect in form. **S. 228**, p. 114.

District.

-any local area under S. 4 is a. **S. 3 (7)**, p. 2.

-L.G. is to declare by notification the D. **S. 4**, p. 6.

-L.G. may include or exclude any area within a D, and L.G. after giving reasonable opportunity cancel, under **S. 4. S. 5**, p. 6

-the administration of each, is to vest in D.B. excepting those assigned to P. **S. 6**, p. 7.

-public roads, not in U. limits classed as D. Roads vest in D.B. **S. 60**, p. 34.

-taxes may be levied at different rates in different portions of the D. **S. 75**, p. 41.

-no motor vehicle for hire is to ply in the, without a license from D.B.P. **S. 166**, p. 83.

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District—contd.

-official D. Gazette is to publish every notification under the act in English and in one Vernacular. S. 215, p. 106.
-under the old act is a, under the new act. Sch. X., R. 2, p. 158.

District Board.

DISTRICT BOARD.
DISTRICT BOARD MEETING.
DISTRICT BOARD MEMBERS.
DISTRICT BOARD PRESIDENT.

District Board.

For general information See L. B.
-is a L.B. S. 3 (11) p. 3.
-may declare or cancel with the approval of L.G. any portion of a revenue village or villages or portions thereof if it has a population of not less than 5000 to be or from being a Union. S. 4 (2) p. 6.
-with the approval of L.G. may exclude or include from a Union any local area. S. 5, p. 6.

DISTRICT BOARD. See LOCAL BOARD.

-in a special Meeting composed of ¾ of the Ms. is to determine the total No. of Ms of D.B, and T.B.s and it is to be confirmed in a similarly constituted meeting before taking effect. S. 10 (1), p. 9.
-may elect its P. and V. P. S. 12 (1), p. 10.
-'s ex-officio Ms are not to be its V. P. S. 13 (2), p. 11.
-is to get administration reports of T. Bs. and working reports of U.Bs. in prescribed forms and D.B. is to send its administration report and working reports of T.Bs. and U.Bs. to L.G. S. 36, p. 21.
-when, fails in its duties in fixed period L.G. may appoint a person to do it. S. 41, p. 24.
-may be dissolved by L.G. See L.B.
-when T.B. or U.B. is dissolved notice to show cause is to be given to D.B. S. 45, p. 26.
-is to determine the No. of Ms. which each T.B. is to return to. S. 47, p. 27.
-is to approve when T.B. divides its area into circles for the election of its Ms. S. 48, p. 28.
-public roads, not in U. limits, and are classed as D. Roads are to vest in. S. 60, p. 34.
-may declare that immovable property of one of its T.Bs. or U.Bs. may vest in another of its T.B. or U.Bs. S. 62, p. 34.

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District Board—contd.

-is to include in its establishment schedule a post of D. Engineer and if L.G. directs, a D. Health Officer, who are not to be removed without L.G's. consent, which may be given when 2/3 of D.B. Ms pass a resolution for removal, **S. 68** p. 37.

-in addition to rules made by L.G. D.B. may frame service regulations in respect of its servants and officers. **S. 71** p. 38.

-is to determine the levy of (1) land-cess (2) company-tax (3) professional-tax (4) house-tax (5) tolls (6) with L.G's sanction pilgrim-tax **S. 75 (1)** p. 41.

-is to report L. G. when, abolishes or reduces any tax. **S. 76** p. 41.

-additional cess of 3 pies in the rupee of the rental value of land may be levied for D.B. alone. **S. 78** p. 42.

District Board. See Local Board.

-the general land cess is to be shared between T.B.s and &c. **S. 78,** p. 42.

-may declare that the payment of toll at any gate or bridge shall clear at any other gate or bridge specified, **S. 105** p. 54.

-shall declare, modify or cancel by notification where the toll is to be collected. **S. 105** p. 55.

-shall construct toll-gate and gate-keeper's stations, may resolve that D.B.P. is to manage or lease them, and may frame by-laws for the guidance of toll-collectors. **S. 106** p. 55.

-may prescribe such form of the receipt that is to be given to the toll-payer. **S. 107** p. 56.

-has power to exempt the payment of toll or tax subject to restrictions, **S. 103 Sch. III** pp. 54, 123.

-is to be supplied with the a/c of land-cess collected by the D.C. **Sch IV R. 5** p. 126.

-may fix house-tax on capital or annual rental value with variations in Us. **Sch. IV R. 13** p. 129.

-is to increase house-tax gradually as house value rises. **Sch. IV. R. 15.** p. 130.

-may resolve to exempt poor people's houses of small value from paying house-tax. **Sch. IV. R. 15.** p. 130.

-may classify houses for collection of house-tax purposes. **Sch. IV. R 16** p. 130.

-is to deposit D.F. in G's treasury or lodge it in a bank with L.G.'s permission. **Sch. V. R. 8.** p. 147.

-is to resolve by 2/3 No. of Ms and confirm similarly in another meeting before getting G. of India's sanction in the case of constructing railways and L.G's sanction in the case of, introducing tramways, ropeways, motor-bus, &c., or contributing towards the capital of railways **S. 113** p. 60.

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District Board See Local Board—contd.
-may alter T.C. or U.B. budgets when their budgets are not provided for. **S. 116** p. 62.
-is to submit to L.G. by 15th February the consolidated budget of itself, T.Bs and U.Bs. **S. 117** p. 62.

District Board. See Local Board.

-is to fix dates for the preparation, sanction and submission of, budgets of T. Bs. and U. Bs. under its control **S 118.** p. 62.
-sanction of, is necessary when T. B. or U. B. wants to close a burning or burial ground. **S. 140.** p. 72.
-may make by-laws determining the scale of fares or rates for motor vehicles subject to L. G's. approval. **S. 166** p. 83.
-when T. B. or U. B. refuses to grant license to private market owner he may appeal to, **S. 181,** p 88.
-may frame by-laws with reference to those in **S 202,** p. 98.
-may penalize a breach of a by law with fine upto Rs. 50 and the re etition of it up to Rs. 10 for each day. **S. 203.** p. 100.
is to publish the draft of by-laws before making or altering them. **S. 204,** p. 00.
-when the extension of District Municipalities Act is desired by any U. B., is to ask for it. **S. 206,** p. 101.
-in the case of newly constituted, L. G. is to appoint its Ms. for one year; when a T. B. or U. B. under, ceases to exist, may pass orders for the disposal of T. B's. or U. B's property. **S. 240,** p. 117.
-Chap. III and Sch. X. R. 5 do not apply to Nilgiri and Koraput D. B's **Sch. S. R. 6,** p. 160.
-within a year of this act, is to determine the total strength of Ms. of each of its T. B's. **Sch. S. R. 12.** p. 163.
-See Koraput D. Bs. and Nilgiri D. Bs.

District Board Meeting. See Meeting.

-7 clear days' notice is to be given of. **Sch. II. R. 3,** p. 120.
-minutes of the, are to be published in D. Gazette. **Sch. II. R. 10.** p. 121.

District Board Members. See Members.

-T. B. is an ex-officio. **S. 8.** p. 8.
-other, are partly elected and partly appointed; proportion of elected is to be not less than ⅔ths and an ex-officio, is deemed to be an

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District Board Members—contd.

elected, if he is not a G. salaried man except in the case of a V. M. and the appointment, are to be appointed by L G. **S. 9.** p. 8.

District Board Members. See MEMBERS.

-⅓th No. of, are to fix in a meeting the total No. of T. B. Ms. of each T. B. and of itself and this is to be confirmed in a similar meeting after three months and the modified total No. of Ms. of D. B. and T. Bs. is to be published in the prescribed manner. **S. 10.** p. 9.

-the term of an elected, ceases on the expiry of his term as a T. B. M. **S. 11** p. 10.

-ex-officio, is not to be a V. P. **S. 13.** p. 11.

-if elected as D. P. B. he ceases to be a D. B. M. and also ceases to be a M. or P. of T. Bs. or U. B. **S. 14.** p. 11.

-except ex-officio Ms. and appointed Ms. of all others are to be elected T. Bs. and where there are no T. Bs., the tax-payers can elect, in the prescribed manner. **S. 37**, p. 27.

-when ⅔rd of the, pass a resolution for the removal of D. Health Officer or Engineer, L. G. is to consent for removal. **S. 68**, p. 37.

-are to be apptd. for one year when D. B. is first constituted **S. 240**, p. 117.

-at the commencement of this act shall be deemed to be, under this act **Sch. X. R. 8**, p. 160.

-Revenue Divisional Officers, who are not T. B. Ps., elected D. B. Ms. if they are Government Servants, cease to be. **Sch. X. R 8.** p. 160.

District Board President. See President.

-is to appoint T. B. Ps. S. **9. (4)**. p. 9.

-L. G. may appoint. or he may be elected by D. B. Ms. **S. 12 (1)** p. 10.

-ceases to be an ordinary D. B. M., T. B. M. or T. B. P. but become an ex-officio D. B. M. and continues in office for three years, not eligible for election as T. B. M. during his term of office S. **14.** p. 11.

-'s place if vacant D. B. V. P. is to act and when both offices are vacant headquarter T. B. P. is to act. **S. 18**, p. 13.

-may delegate his powers and duties to D. B. V. P. when not forbidden by D. B. S. **23**, p. 15.

-is to get the minutes of T. B. meeting within three days. **Sch. II. R.** 10, p. 121.

-is to decide whether a certain document is to be produced or not when there is dispute between T. B. P. and T B. Ms. or U. B. P. and U. B. Ms. **S. 27**, p. 16.

-is to prepare the administration report of D. B. in addition to the working reports of T. Ss. and U. Bs. **S. 36**, p. 21.

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District Board President—oontd.

-may enter and inspect immovable property and the work in progress of T. Bs. and U. Bs. ; may call for any correspondence, plan, return, estimates, statement at statistics, information or report of T. B. or U. B ; may record his observations on the proceedings and the duties of T. B. and U. B. S .87, 22.
-when not doing his duty L. G. may fix a period for its performance and if not done in that period. L. G. may appoint a person to do it. S. 41, p. 24.
-similarly D. B. P. is to act it T. B. or T. B. P. does not act and. or T. B. P. is to act if U. B. or U. B. P. does not do duty. S. 42, p. 25
-may be removed by L.G. if, omits or refuses to carry out any res. of is D.B. but. should be given an opportunity to explain, S, 43 p. 25.
-may. after giving an opportunity to explain, remove the U. B. P. if the res. of U. B. is not carried out. S. 44. p. 26.
-is to appoint D. Engineer and D. Health Officer within 4 months of the vacancy and if, fails to do so within one month after notice by L. G., the appointment may be filled by L. G. and the posts may temporarily be filled by, S. 69. p. 37.
-is to publish the rate at which the toll or tax is to be levied till it is cancelled. S. 77, p. 42.
-may con pound with any person to be paid annually the tolls of all the gates in the D. or for a particular toll-gate and issue license. S. 104. p. 54.
-may manage or lease out when so authorised the toll-gates. S. 106. p. 51.
-'s license is to be got before the motor vehicle runs for hire in the D. S. 166. p. 83.

DISTRICT BOARD PRESIDENT (Contd.)

-See PRESIDENT. when private marget owner applies for certificate to recognise his rights notice is to be given by, to T. B. P. S. 172. p. 85.
-when U. B. is first constituted, is to appoint its Ms. for one year. S. 240. p, 117.
.is to appoint T. B. Ms. and make arrangements for the election of T. B. Ms. during the transitory period Sch. X, R. 12. p. 163.

District Collector.

-may with the permission of P. or P. M. address L. B. on general administration. S. 33. p. 20.
-may enter inspect, etc. of any immovable property or work in progress of L. B ; may call for any record, correspondence or plan of L. B ; require T. B. to furnish information, statement, a/c, or statistics or return ; or record in writing for the consideration of L. B. any observation, with reference to L. B's proceedings

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District Collector—contd.

or duties ; may suspend any res. order license or permission of L. B. causing danger to life, health, safety or for preventing affray. etc. is to report his action to L. G. S. 37. p. 22.

-in emergency, may direct and provide for the execution of any work or act of L. B. for the safety of public and direct the expenses to be paid by L. B ; and if not paid, may recover from the person in charge of L. F ; is to report forthwith to L. G. S. 39. p. 23.

-when L. G. appoints any person to carry on the duties of D. B. or D.B.P. when they fail to do, his expenses may be directed to be paid by D. C. as a claim of prority. S. 41. p. 24.

-when the person appointed mentioned above is a, he is not entitled to any pay. S. 45 (3). p. 27.

-when appointed by L,G, shall have power to make contracts, be entitled to tne protection of the act and by the exercise of the powers if any damage is caused to any person compensation is to be got from D.F. S. 46 p. 27.

-shall also be entitled in such a case to look after the work of T.B., T.B.P : U. B: and U.B.P. S. 46. p. 25.

-may require by notification land-holder to furnish lists of land and the rent due under them exclusive of water rates paid by his tenants to G. directly S. 80. p. 45.

-is to assess land-cess according to the list provided S. 81. p. 45.

-is to fix land cess when land-holder fails to furnish the list. S. 83. p. 46.

-may summon parties for ascertaining the land-cess of the land-holder. S. 84. p. 46.

-may amend ihe list of land-holder. S. 85, p. 46.

-is to collect land-cess from the land-holder. S. 88. p. 47.

-may collect directly land-cess if not paid by the land-holder or tenant. S. 91. p. 49.

-is responsible for the collection of land-cess. Sch. IV. R. 1. p. 125.

-before 1st September is to get the information of imposing additional land-cess by L.B. Sch. IV. R. 2. p. 125.

-is to pay to T.F. or D.F. the land-cess collected by, Sch. IV. R. 4. p. 126.

-with the consent of, P. may ask karnams and headmen of villages to furnish statements, Etc. S. 231. p. 115.

-if not, a D. B. P. he ceases to be a D.B.M. at the commencement of this act. Sch. X. R. 7. p. 160.

District Engineer.

-is to be included in the D.B. establishments schedule: 's salary is to be fixed by L.G. and not to be removed without L.G's consent which may be given when 2/3 of D.B.Ms pass a res. for, removal:

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District Engineer—contd.

-is to gtve his whole time to work only; is to be apptd. by D.B.P. with the approval of L.G. **S. 68.** p. 37.

District Fund.

-is part of a L. F. **S. 8. (12).** p. 3.
-is to be paid to meet the expenses of persons appld. by L.G. when D.B. or D.B.P. fails in doing duty, as a claim of priority. **S. 51.** p. 24.
-land-cess collected for D.B. is to paid to D. F. a/c by D. C **Sch. IV R. 3.** p. 125.
-expenditure See **Sch. V. R. 1. A.** p. 140.
-receipts. Sse **Sch. V. R. 5 A.** p. 144.
-may be lodged in a bank with L.G.'s permission or in a G. treasury. **Sch. V. R. 8.** p. 148.
-is constituted for the D. **S. 113.** p. 61.

District Gazette.

-minutes of proceedings of D.B. and T.B. are to be published in, at L.F. cost. **Sch. II. R. 10.** p. 121.
-the prohibition of the use of burning or burial ground is to be published in the, **S. 146.** p. 74.
-every notification of a L.B. is to be published in, in English and in Vernacular. **S. 215.** p. 106.

District Health Officer.

-is to be apptd. for the D. when L.G. directs: and for the rest same as D. Engineer. **S. 67.** p. 36.

District Judge.

-is to decide questions of disqualification of candidates and Ms. **S. 57.** p. 32.

District Magistrate.

-may direct that T.B.P. and U.B.P. are to order for the destruction of stray dogs and pigs. **S. 154.** p. 78.

District Medical and Sanitary Officer.

-may with the permission of P. or P.M. address L.B. on sanitation public works and instruction **S. 33.** p. 20.

District Municipalities Act 1920.

-extension of the, may be made by L.G. at the request of D.B. by a notification in the *Fort St. George Gazette* to any Union area. **S. 206.** p. 101.

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Disturber.
-in a market may be expelled by the person in charge of it **S. 182.** p. 88.

Ditch.
-for filling up a, see FILLING. **S. 123.** p. 65.

Document.
-P. is to produce, when L.B. asks for it. **S. 27.** p. 16.
-of L.B. shall be open to inspection Etc. of officers appid. by L.G. **S. 40.** p. 24.
-rules may be framed by L.G. as to the powers of inspecting and election enquiring officers summoning for, **S. 199 (n).** p. 96.
-of L.B. may bear P's signature or facsimile. **S. 214.** p. 106.
-serving of, see SERVICE. **S. 216.** p. 107.
-P. may summon any person to produce any, with ref. to tax,license. **S. 232.** p. 115.

Dog.
-may be licensed by T.B.P. or U.B.P ; stray, may be ordered to be killed by T.B.P. or U.B.P. **S. 154.** p. 78.

Door.
-no, shall be open in public road when such, opens: P. may ask for alteration to remove projection. **S. 158,** p. 79.

Draft.
-rules are to be published in the *Fort St. George Gazette* and to be proceeded with after 6 weeks **S. 200.** p. 97.
-rules with ref. to Schs. should be laid before Legislative Council **S. 201.** p. 97.
-by-laws before coming into force are to be published. **S. 205.** p. 100.

Drain, Drainage, Drainage Works.
-in a public road is part of the public road, **S. 60.** See ROAD. p. 34.
-L.F. may be applied for, in a public place, **S. 112,** p. 59.
-for filling up, see FILLING. **S. 123.** p. 65.
-water is not to be allowed into the exclusive drinking-water. **S. 125,** p. 66.
-U.B. may, any reservoir, tank or well. **S. 126.** p. 67.
-filth from a drain is not to be flown into a public road except where the, is in public road. **S. 129.** p. 68.
-draining of land and buildings is to be done by owner, etc. wher required by T.B P. or U.B.P. and when not done T.B.P. or U.B.P. may do and recover costs. **S. 151.** p. 76.
no building or construction is to be raised on public, without T.B.P. or U.B.P.'s permission. **S. 151,** p. 76.

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Drain, Drainage, Drainage Works—contd.
-conditions may be levied in the license as to the keeping of drains, etc., **Ss. 171.** 176. pp. 85, 86.

Drain-covering. See ENCROACHMENT.

Drainage-tax.
-additional, for the provision of drains in U. areas may be levied and a separate a/c is to be maintained. **Sch. IV, R. 19,** p. 131.

Drink.
-D.B. may frame by-laws for the regulation of places where the public are admitted for, **S. 202 (7).** p. 99.

Duties. See FUNCTIONS.
-division of, among Ms. **S. 31.** p. 19.
-L.G. or D.C. may record observations on the duties of L.B. **S. 37.** p. 22.
-D.B.P. may similarly do on the duties of T.Bs. and U.Bs. and T.B.P. on the duties of U.Bs. **S. 37.** p. 22.
-if not performed by D.B or D.B.P. within a period fixed by L.G. it may appoint a person to do it. **S. 41.** p. 24.
-if not performed by T.B. or T.B.P.: D.B.P. may act similarly and if not done by U.B. or U.B.P. T.B.P. or D.B.P. may act similarly **S. 43,** p. 25.
-of person apptd. by L.G. are similar to those of a P. unless otherwise directed by L.G. **S. 45.** p. 26.
-D.B.P. and D.B. Ms. at the commencement of this act of Nilgiris and Koraput D.Bs. shall be deemed to be doing, of a D.B.P. and D.B.Ms. **Sch. X, R. 5,** p. 158.

Dwelling.
-P. is not to enter into a, house without occupier's consent except when 6 hours' notice is given. **S. 217,** p. 108.
See PLACE.

Earth. See QUARRY.

Earth-closet.
-D.B. may frame by-laws for the cleansing of, **S. 202,** p. 98.

Eating-house.
-requires license when notified **S. 193.** Sch. **VII,** pp. 91, 149.
-D.B. may frame by-laws for the regulation of, **S. 202,** p. 98.

Education.
-L.F. may be applied for, **S. 110,** p. 58.

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Educational Institutions.
-L.B. may appoint a committee to superintend, etc., **S. 28**, p. 17.
-are exempted from house-tax. **S. 99**, p. 52.

Election.
ELECTED MEMBERS. See MEMBERS.
ELECTED PRESIDENT. See PRESIDENT.
ELECTION.
ELECTORS. See VOTERS.
ELECTORAL CIRCLE. See T. B. CIRCLES.
ELECTORAL ROLL. See ROLL.
ELECTORAL WARD. See U. B. WARD.
ELECTED MEMBERS. See MEMBERS.
-D.B.Ms., T.B.Ms. and U.B.Ms. are by not less than ¾ to be, ; non-Government servants and Village Headmen are be deemed to be; when they are ex-officio D.B.Ms. **S. 9**, p. 8.
-rules for the election of Ms. may be made by L.G. **S. 199**, p. 95.
-to be sent to D.B. by T.Bs. are to be determined by L.G. during the transitory period. Sch.. **X, R. 7**, p. 160.
-if such, sent to D.B. are G. servants, they cease to be D.B.Ms. at the commencement of this act. Sch. **X. R. 8**, p. 160.
ELECTED PRESIDENT. See PRESIDENT.
-of D.B. may come in when L.G. permits **S. 12 (1)**, p. 10.
-T.B. is to have a, **S. 12 (2)**, p. 11.
-U.B. is to have a, **S. 12 (3)**, p. 11.

ELECTION.
-of P.; V.P. or M. is to take place when the office becomes vacant. **S. 17**, p. 13.
-and the above is to be notified. **S. 19**, p. 14.
-even after dissolution and reconstitution of L.Bs, is to be held D.B.Ms are to be elected by tax-payers. **S. 27**, p. 27.
-of D.B.Ms. is to be done by T.B.Ms. and when there are no T.Bs., accordiug to this act. **S. 45**. p. 26.
-of T.B.Ms. is to be done by T.B. Circles. **S. 48**, p. 28.
-of U.B.Ms. is to be done by U.B. wards. **S. 49**, p. 28.
-no person whose name is not published in an electoral roll is entitled to vote in an, **S. 51**, p. 29.
-salaried G. servant is not entitled to stand for, S. 54, p. 30.
-persons that cannot stand for election See CANDIDATES.
-recording of votes in an, is to be kept secret. **S 58**, p. 33.
rules for the election of Ps, or V.Ps, and Ms. may be made by L. G. **S. 199**, p. 95.
-and also for rules with ref. to the power of officers enquiring about election. **S. 199, (c) (r)**. pp. 95, 97.

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Election—contd.

-of D.B.Ms is to take place within 3 months after the act. **Sch. X. R. 8**, p. 160.

-during the transitory period D.B.P. is to make arrangements for the, of T.B.Ms. Sch. **X. R, 12**, p. 163.

-within a year, of U B.Ms. is to be completed. **Sch. X. R. 15**, p. 164.

Electors.

-of D.B.Ms. are T.B.Ms. **S. 47**, p. 27.

-persons, whose names appear in electoral rolls annually only are entitled to vote for T.B.Ms. and U.B.Ms'. election; and their names are to be grouped according to circles in the case of T.Bs. and wards in the case of U.Bs. **S. 51**, p. 29.

-aliens, if they are not otherwise permitted, are not entitled to be, but British subjects only are entitled to be when otherwise qualified. **S. 52** p. 29.

-are to be 21 years old; must have paid taxes to L.B. for the preceding year; possess one or more of the qualifications mentioned in Sch. III, must have resided for 120 days within 3 miles of T. B. or U. B. **S. 52**, p. 29.

-persons of unsound mind and deaf-mutes are not to be, **S. 53**, p. 30.

-lepers, if otherwise qualified are entitled to vote. **S. 55**, p. 30.

-women can be, **Ss. 52** and **55**.

-persons punished under Chapter IXA of the I. P. Code are disqualified for 5 years from being. **S. 59**, p. 33.

-See T.B. ELECTORS, U. B. ELECTORS.

ELECTORAL ROLL.

-is to be prepared annually according to circles in the case of T.Bs. and Wards in the case of U.Bs. and its non-preparation for any year does not disqualify a M. elected according to the old. **S. 51**, p. 29.

Electric power. SEE FACTORY.

Elephants

-are to pay toll-fees whether yoked to a carriage or not. **Sch. IV, R. 26**, p. 332.

Eligibility.

-to become D.Ms.—See D.B.Ms. **S. 47**, p. 47.

-of persons qualified to vote in general. See ELECTORS.

-of persons qualified to vote for T.B. See T.B. ELECTORS.

-of persons qualified to vote for U.B. See U.B. ELECTORS.

Emergency Powers.

-of P. when necessary for the service or safety of the public, but not to be done even then when expressly prohibited by L.B. **S. 22**, p. 14.

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Emergency Powers—contd.

-D.C. has, to carry out L.B's. work for the safety of public and recovery of costs from L.B. **S. 39**, p. 23.

-P. has, to appt. officers and servants but is to report to L. B. **S. 70**, p. 38.

Emigration depots.

-D.B. may frame by-laws for the regulations of. **S. 202**, p. 98.

Employer.

-if any officer or servant of a L.B. knowingly acquires any interest in any contract, etc., of a L,B, for a, he shall be punishable. **S. 207**, p. 101.

Employment.

-acquisition of an interest in the, of an L.B. by any L.B. officer or servant is an offence under **S.** 168 of the I.P. Code, **S. 209**, p. 102.

Encroach, Encroachment.

-is not to be made in public road ; and P. may ask for the removal of.; P, may issue notice with the approval of L.B. to the owner, etc., to alter or remove any. **S. 158**, p. 79.

-owner, etc., may prove that the, was in existence for more than a period of limitation with the permission of a L. authority, L.B. is to compensate for damages sustained when L.B. insists on the removal of, **S. 158**, p. 79.

-P. may with L.B's. approval may grant license to put up verandahs, balconies, weather-frames, etc., on public road. **S. 160**, p. 80.

-P. may grant license to construct temporary pandals, **S. 160**, p. 80,

-P. has power with L.B's. approval to lease road-sides, **S. 160**, p. 80,

-P. after the lease is over, may remove the construction or pandal, **S. 160**, p. 80.

-when prickly-pear, noxious vegetation, etc., encroaches into public road P. may ask for removal. **S. 162**, p. 81.

English.

-L.G's. notifications are to be published in, in the *Fort St. George Gazette* : and D,B's notifications are to be published in, in the D. Gazette. **S. 215**, p. 106.

Endowment.

-charitable, taken charge of by the Board of Revenue, may be transferred to L.B. **S. 63** p. 35.

Enter.

-D.C. may, into any immovable property and work in progress of L.B. D.B.P. may do similarly with T.Ps. and U.Bs, T.B.P. may do similarly with ref, to U.Bs. **S. 37** p. 22.

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Enter—contd.

-P. has power to, into any factory, dwelling place &c., but he is not to, into any dwelling place between sunset and sunrise without giving notice to occupier and time for women to remove and without giving due regard to social and religeous usages, **S. 217**, p. 108.

Enteric Fever.

-is a dangerous disease—See DISEASE, **S. 193 Sch, VII** pp, 91. 149.

Entertainment.

-public, may be held with L.F. if L.G. sanctions, **Sch V R 4** p. 143.

Entrances.

-T.B, and U.B. may ask owner &c., of a market to construct. **S. 176** p. 86.

Error. See CLERICAL ERROR.

-on a/c of, in distraint or sale it is not unlawful or the seller a trespasser. **S. 228** p. 114.

Establishment.

-schedule is to be placed before L.B ; is to be sanctioned by L.B. with or without modifications and may be amended at the instance of P. **S. 67** p. 36.

-of schools may be done with L.F. **S. 112** p. 59.

-of one's rights to a private market may be got declared within 6 months. **S. 173** p. 86.

Estimate.

-of L.B. may be called for by L.G. or D.C. ; of U. B. by T.B.P. or D.B P. ; and of T.B. by D.B.P. **S. 37** p. 22.

-L.G. may frame rules as to the preparation of. **S. 199 (h)** p. 96.

Evidence.

-magistrate may hear, when dispute with ref. to the dues to L.B. is heard. **S. 221** p. 110.

-P. may summon any person to give, with ref. to tax, license. **S, 232.**

Evidence Act, See **Sch, II, R, 11** p. 121.

Examination, Examine.

-P. may enter any place to. **S. 217** p. 108.

-P. may, the weights and measures in his area. **S, 213** p. 109.

Exchange.

-compensation is salary. **S. 3 (20)** p. 5.

-L.G. may make rules as to the transfer of L.B. property by, **S. 199 (d)** p. 95.

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Excise revenue.

-a share of, may be transferred to L.B. **Sch. IY R. 7** p. 127.

Execution.

-of any act, license or permission may be suspended by P. or L. B. or cancelled by L. G. and D. C. also may act in emergent cases. **S. 39**. p. 23.
-of work not provided by the act may be done by L. B. when L. G. authorizes it at L. G.'s cost. **S. 65**. p. 36.
-of the warrant of distraint is to take place on certain conditions by any person authorized by P. if tax is not paid. **Sch. IY R. 33, 35.** pp. 134, 136.
-of filling up tanks &c. may be done by P. in emergent cases. **S. 123**. 65.
-P. may enter any land or building for the, of any work. **S. 219.** p. 109.
-when notice is for the quick, of any work reasonable time is to be given. **S. 220**. p. 109.

Executive Engineer.

-of P. W. D. may certify that the road is used excessively by heavy traffic. **S. 165**- p. 82.

Executive power.

-is to vest in the P. **S. 20**. p. 14.

Exemptions.

-persons convicted may be exempted by L. G. and they may then be electors or candidates. of L. B. **Ss. 55, 56, 57**. pp. 30, 31, 32.
-houses below certain value may be exempted from house-tax. **S. 103**. p. 54.

Exibition.

-public, may be held with the funds of L. F. after L. G. sanctions. **Sch. Y. R. 4**. p. 143.

Ex-officio members.

-T. B. P. is an, of the D. B. **S. 8**. p. 8.
-D. B. if not a G. servant except in the case of a Village Headman, is deemed to be an elected M. of D. B. **Ss. 9 (3)**. p. 8.
-of D. B. is not to be a V. P. of D. B. **S. 13 (2)**. p. 11.
-when L. Bs. are first constituted all its Ms. may be, **S. 240**. p. 117.

Expel, Expulsion.

-of a person, who breaks market by-laws may be done by P. and he is not to trade or do business. **S. 169**. p. 84.

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Expel, Expulsion—contd.

-person in charge of a market may, a leper, dangerous or infectious diseased person and disturber. **S. 182.** p. 88.

Expenditure. See COSTS.

Expenses. See COSTS.

Exposure.

-D. B. may frame by-laws for the prevention of, for sale of unwhole some meat fish, provisions &c. **S. 202 (10).** p. 99.

Extension.

-D. Municipalities Act 1920, may be extended by L. G. at the request of D. B. by a notification in the Fort St. George Gazette to any U. area. **S. 206.** p. 101.

Extent and Commencement.

-This act extends to the whole of Madras Presidency, except Madras City and places where Madras District Municipalities Act 1920 applies. S. **237.** p. 116.

Extraordinary.

-powers of D. C.—See EMERGENCY POWERS.
-charges may be incurred by L. B. with the previous sanction of L. B. **Sch. Y. R. 4.** p. 143.
-expenses incurred on road on a/c of, traffic can be recovered by L. B. through a civil court, **S 165.** p. 83.

Facsimile.

P'S. may be placed on the license, notice, bill summons &c. but not on the cheque, deed or contract. **S. 215.** p. 106.

Factories.

--industries and, go together—See WORKSHOP, WORK-PLACE &c.
-T. B. may notify that no place need be used as, without license from T. B. P. or U. B. P. for the purposes mentioned in Sch. VII. **S. 193,** pp. 91, 149.
-license for, is to extend for not more than a year ; application for the license of, is to be made within 30 days before the expiry of license. **S. 193,** p. 91.
-before constructing, wherein steam-power, water-power or electric-power is intended to be used, permission is to be got from T. B. or U. B. after giving full details. **S. 194,** p. 92.

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Fair. See SHANDIES.
-special arrangements may be for holding, by T. B. K. or U. B. S. 128, p. 67.

False.
-if any person when requested under the act to give any information gives false information, the penalty is up to Rs. 100, S. 211, p. 103.

Family.
-joint, to vote—See MANAGER.
-head is to give information about small-pox to T.B.P., U. A. P. or village headmen. S. 116, p. 107.

Fares.
-for the issuing of licenses to motor vehicles used for hire may be fixed by the by-laws framed by D. B. S. 166, p. 83.

Farmer.
-See—LESSEE OF A MARKET. S. 169, p. 84.
-See OWNER. S. 176, p. 86.

Fees.
-no, need be charged for issuing a license to quarry to a owner within 20 yards of a public road or immovable property of a L. B. S. 168, p. 83.
-may be levied in public and private markets. Ss. 169, 172, pp. 84, 85.
-levied for granting a license to a private market is not to be more than 15o/o S. 174, p. 86.
-levied in cart-stands is to be shown by fixing a board painted in English and vernacular. S. 284, p. 89.
-levied for granting license to cart-stands is not to exceed Rs. 200. S. 187, p. 89.
-may be levied for the use of slaughter-houses. S. 189, p. 90.
-may be levied for purposes mentioned in Sch. VII. p. 149.
-may be levied for licenses granted under Places of Public Resort Act. S. 198, p. 94.
-D. B. may frame by-laws for the mode of collecting, and for the regulation of, in burning and burial grounds. S. 202, p. 98.
-when not specially prescribed, may be charged for license at the rates fixed by L. B. S. 212 (2), p. 103.
-when convicted for not having license, the license, may be recovered by the magistrate with fine. S. 212 (10) p. 105.
-paid in anticipation of getting license is to be refunded when license is refused. S. 212 (11), p. 105.
-due to L. B. may be recovered under the warrant of a magistrate with further costs. S. 221, p. 110.

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Fence.

-structures, when dangerous and close by to public roads and directed by P. to, are to be fenced. **S. 147**, p. 74.
-buildings, when as above, are to be fenced. **S 142**, p. 75.
-is not to be erected in public road and P. may direct its removal **S. 158**, p. 79.

Festival.

-special arrangements are to be made by T. B. P. or U. B. P. during, **S. 198**, p. 67.
-during, T. B. P. or U. B. P. may direct the slaughter of animals out-side slaughter-houses. **S. 191**, p. 91.

Filling.

-T. B. P. or U. B. P. may with the approval of T. B. or U. B. require owner to clean or fill up any tank, well, pond, pool, ditch, bog, swamp, quarry-hole, drain, cesspool, pit, water-course &c.; if the owner does not comply the P. may do, up and recover costs from owner. **S. 193**, p. 65.
-U. B. may fill up reservoirs, tanks, wells &c. **S. 196**. p. 67.
-when tanks are dangerous to public safety they may be filled up by P. with the approval of L. B. **S. 150**, p. 76.

Filth.

-collected by L. B. vests in L. B. S. **61**, p. 34.
-may be removed by contract by T. B. P. or U. B. P. **S. 197**, p. 67.
-is not to be allowed to go to public road except when there is cesspool or drain. **S. 129**, p. 68.
-of a market may be asked to be removed by the farmer of the market. **S. 176**, p. 86.

Final.

-P's ruling is, on points of order. **S. 132**, p. 69.
-the decision of the Revenue Board on the appeal filed on D.C.'s fixing land-cess is, **S. 86**, p. 46.
-when no appeal is made on the assessment of P. or when it is disposed of in appeal, it becomes, **Sch. IV R. 31**, p. 133.
-the decision of L.G., to whom the disputes of L. Bs, Municipalities, are refd is, **S. 235**, p. 116.

Finance.

-General provisions CHAP. VII. **Ss. 212 to 191**, pp. 59 to 63.
-L. G. may provide L.Bs. with subsidies. See SUBSIDIES, L. F. ; D. F. ; T. F.; U. F.

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Fine.

-is to be collected as arrears of revenue when imposed on landholders for failing to furnish the a/cs. S. **80**, p. 45.
-to the extent of double the professional and companies-taxes may be imposed on a default by the magistrate. Sch. **IV**, R. **39**, p. 137.
-additional, may be imposed on a dangerous diseased person for recovering disinfecting charges of public conveyance when used by such persons. S. **134**, p. 69.
-is imposed for committing offences detailed in Schs. VIII and IX. S. **207**, p. 101.
-to the extent of Rs. 200 may be imposed on a person acting at M. when disqualified. S. **208**, p. 102.
-if false information is given, may be imposed. S. **211**, p. 103.
-when no punishment is provided for not possessing a license, is Rs. 50. S. **219**, p. 109.
-for not complying with notices of L. B. is Rs. 50. S. **220**, p. 109.
-recovered is to be credited to L. F. S. **225**, p. 111.
See PENALTY.

Fire.

-D. B. may frame by-laws for the prevention of the outbreak of. S. **202 (15)**, p. 100.

Fire-works.

-manufacturing, requires license when notified. S. **193**, Sch. VII, pp. 91, 149.

First constitution.

-when, of L. Bs. is effected their Ms. are all to be apptd. by L. G. in the case of D.Bs. and T.Bs. and by D. B. P. in the case of U. Bs. S. **240**, p. 117.

First reconstitution.

-shall be in accordance with this act subject to **Sch. X.** S. **238**, p. 117.
-if, is found difficult L. G. may remove such difficulties. S. **239**, p. 117.
-after, of T. Bs., D. B. P. is to fix a date for the election of T. B. P. and Ms. to D. B. **Sch. X, R. 12**, p. 163.
.till, of U.Bs. is made the old Union Panchayats are to continue. Sch. **X. R. 13**, p. 163.

Fish.

-storing of, requires license when notified. S. **193**, **Sch. VII**, pp. 91, 149.
-D. B. may frame by-laws for the prevention of exposure for sale of unwholesome fish. S. **202 (10)**, p. 99.

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Fish-oil.

-making, requires license when notified. S. 103, Sch. VII, pp. 91, 149.

Floor.

-T. B. or U. B. may ask owner of a market to construct impervious. S. 175, p. 86.

Food.

-D. B. may frame by-laws for the regulation of places where public are admitted for. S. 202. p. 98.

Foot-passengers.

-passing on a bridge are to pay tolls if levied with the permission of L. G. S. 105, p. 54.

-but not to pay such tolls excepting once between sunrise to sunrise. S. 107, p. 56.

Form.

-want of form is not to make unlawful the distraint or sale. S. 228, p. 114.

Fort St. George Gazette.

-draft of a rule is first to be published in, ; and after 6 weeks when again published, it has the force of law. S. 200, p. 97.

-the extension of the D. Municipalities Act 1920, by L. G. to L. Bs. at the request of D. B., is to be notified in, S. 206, p. 101.

-every notification issued by L. G. is to be published in English in the, S. 215. p. 106.

Fraud.

-if a license is obtained by, it may be revoked or suspended by P. ; an appeal lies against such order to L. B. S. 212 (6), p. 104.

Functions.

-powers and duties of P. may be delegated to V. P. ; of D. B. P. or T. B. P. devolve on D.B.V.P. or T.B.V.P. when the former are absent. S. 23, p. 15.

Fund.

-separate a/c of the, of public improvement such as water-introduction, drainage, etc., is to be maintained when assessed separately. Sch. IV, R. 19, p. 131.

Gardens.

-D. B. may frame by-laws for the regulation of the use of public. S. 202 (6), p. 98.

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Gazette. See DISTRICT GAZETTE, *FORT ST. GEORGE GAZETTE.*

Gate.

-no, shall open into public road ; and P. may ask for the alteration of such. S. 158, p. 79.
-T. B. and U. B. may ask owner of a market to contruct. S. 175, p. 86.

General.

-provision for punishing for not having license when not provided elsewhere is described in. S. 219, p. 109.
-and for not complying with a notice is described in. S. 220, p. 109.

Glanders. SEE DISEASES.

-is a dangerous disease. Sch. VI. p. 130.

Goats.

-for sale in notified areas are to be slaughtered in a slaughterhouse only. S. 190, p. 90.

Good-faith.

-if P. or any M. does any act in, no action lies against him. S. 225, p. 112.

Good Government.

-L. B. is Intended for. S. 6 (3), p. 7.
-D. B. may frame by-laws for securing, of D. S. 202 (16), p. 100.

Goods.

-exposed for sale in public markets are to pay fees, are not to be sold in unlicensed markets. S. 175, p 86.
-are not to be sold in roads when prohibited ; but may be sold when licensed. S. 183, p. 89.

Government.

-The provisions of slaughter-houses do not apply to. S. 192, p. 92.

Government buildings.

-are to be house-taxed at 6% on the estimated value. Sch. IV. R 18. p. 131.

Government Officers.

-L. G. may frame rules as to the power of, to accord sanction to L. G.'s estimates and give advice. S. 199, (b), p. 96.

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Government of India.

-'s sanction is to be obtained before pilgrim-tax is levied. S. **75**, p. 41.

-'s approval as to the rates of pilgrim-tax imposed is necessary. S. **111**, p. 59.

-'s sanction before D. B. constructs railways or contributes to such is necessary. S. **112**, p. 59.

Government of India Act 1915.

-Under S. 81 of the, the assent of Governor-General is to be got before L. G. has power to make rules. S. **237**, p. 116.

Government treasury.

-monies of L. B. are to be ordinarily lodged in, is to pay orders and cheques of L. B. when directed, and when previously authorized may pay L. F. to L. G. without orders and cheques. Sch. V. R. 8, p. 147.

Governor-General. See GOVERNMENT OF INDIA ACT, 1915. **S. 237**, pp. 116.

Grantee.

-if he breaks the conditions of a license or obtains it by fraud or misrepresentation P. may revoke or suspend the license. S. **212**, (6), p. 104.

-is deemed to be without license when revoked or suspended. S. **212**, (7), p. 105.

Grants-in-aid.

-L. G. may frame as to the L. G's. power to pay, to Medical Relief. S. **199**, (f), p. 95.

Grass.

-D. B. may frame by-laws for the protection of grass in public roads. S. **202** (6), p. 98.

Gratuities.

-of officers and servants of L. B. are to be governed by the rules of L. G. and by-laws of D. B. S. **71**, p. 38.

-to L. B. servants are to be paid out of L. F. S. **112**, p. 59.

Grounds.

-on which a license is refused etc., are to be stated. S. **212** (5), p. 104.

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Gunpowder.

-manufacturing, requires license when notified. S. 193. Sch. VII, pp. 91, 149.

Hair.

-washing or drying, requires license when notified S. 193. Sch. VII, pp. 91,149.

Halting places. See CART-STANDS.

Headmen. See VILLAGE HEADMEN.

Health.

-what is injurious to, is a nuisance. S. 3 (13). p. 3.
-when any res. or order &c. of P. or L.B. is causing danger to human, L. G. may cancel it or D. C. may suspend it. S. 38, p. 22.
-L. F. may be applied for improving. S. 112, p. 59.
-welfare associations may be given contributions from L. F. S. 112, p. 59.
-when any tank, well &c. is dangerous to, P. may close or fill it up Ss. 123, 150. pp. 65, 76.
-when building or land in non-union areas is in an injurious state to, T.B.P. may ask it to be cleaned and drained. S. 152, p. 77.
-when they are so in Union areas filthy and overgrown with noxious vegetation U.B P. may ask for their removal and ask the building to be lime-washed. S. 153, p. 77.
-when industry is injurious to, it requires license when notified. S. 193, Sch. VII. pp. 91, 149.

See DISEASES, BURNING GROUND.

Hedge.

-adjoining a public road, when very high P. may ask owner to prune or cut it. S. 157. p. 74.
-when P. directly removes, its expenses may be recovered by the sale of fallings. S. 155, p. 78.

Hides.

-Storing, tanning &c. of, require license when notified. S. 193, Sch. VII. pp. 91, 149.

Hindu Joint family.

-if qualified to vote, only the manager or the authorized member of the, can vote and not all. Sch. III, p. 123.
-professional tax due by a, may be recovered from any adult M. of the family. S. 194, p. 92.

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Holders of land.

-in Malabar are landholders ; under ryotwari tenure, are landholders ; paying kist direct to Government are landholders ; registered in their proprietary rights are landholders. S. 3 (9), p. 2.
See LANDHOLDER.

Hole.

-no, is to be made in public road without P's previous permission and when made it requires to be lighted during nights. Ss. 163, 150, pp. 76, 81.
See QUARRY, TANK.

Horse.

-is leviable with toll See TOLL.

Hospitals.

-L. B. may appoint committees to superintend. S. 28, p. 17.
-of L.B. shall be open to inspection and superintendance of L G. officers S. 50, p. 24.
-charitable, are exempted from house-tax. S. 99, p. 52.
-L.F. may be applied for, S. 112. p. 59.

Hostels.

-of students under recognition or public control require no license. S. 193, Sch. VII, pp. 91, 149.

Hotel.

-if secretary or manager of a, fails to furnish the list of names of the occupiers, their professions and their period of occupation penalty is Rs. 100/- S. 97, Sch. VIII, pp. 52, 150.
-is not to be kept without license when notified. S. 193, Sch. VII, pp. 91, 149.
-D.B. may frame by-laws for the regulation of, S. 202, p. 98.

House.

-is a building, whether of masonry, bricks, wood, mud, metal &c. fit for human occupation having a principal entrance from the common way and includes any shop, workshop or ware-house. S. 3 (3) & (8), p. 2.
-notice is to be given in U. areas of newly completed or reconstructed houses within 15 days ; otherwise penal. S. 102, Sch. VIII. pp. 53, 150.
-below a certain value may be exempted from the payment of house-tax by D.B. or U.B. Sch. IV, R. 15, p. 130.
-are to be classified for the collection of house-tax. Sch. IV, R. 16, p. 130.

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House—contd.

-the tax-book, containing the list of, the owners' or occupiers' names, the tax due &c. is to be prepared by U.B.P. **Sch. IV, R. 22, p. 131.**
-P's power to enter into a, See DWELLING HOUSE.

House-rent.

-allowance is not salary. S. 3 (20). p. 5.

House-site.

-L.F. may be applied for, S. 112. p. 59.

House-tax.

-the person paying Rs. 3/ as, is entitled to vote for T. B. **Sch. III,** p 123.
-similarly if pays any tax is entitled to vote for U. B. Sch III p. 123.
-the determination of D.B. to levy, in a U. subject to the conditions in Sch. IV. is to be notified. Ss. **75, 77, 98.** pp. 41, 42, 52.
-buildings of public worship, choultries, educational institutions, public libraries charitable hospitals, dispensaries and other buildings for charitable purposes L.B. buildings and light-houses are exempted from, S. **99,** p. 52,
-shall be payable by owner or occupier in two half yearly instalments within 30 days. S. **100.** p. 52.
-remission of, is to be made by U.B.P. when the notice of the vacancy of the house is given for not more than half the tax and the demand is to be made during the half year or in the next one ; and the amount of, in the case of remission is calculated from the time of notice. S. **101.** p. 53.
-if a house is newly completed or reconstructed in the last two months of a term no, need be levied for that term. S. **102** p. 53.
-poor people may be exempted from paying the full or the portion of a, , and T. B. may exempt certain classes of houses from paying house-tax. S. **103.** p 54.
-assessment books must be prepared by U. B. and be open to inspection of tax-payers. **Sch. IV, R 5,** p. 126.
-is to be levied on annual rental or capital value of houses. **Sch. IV, R. 12,** p 129.
-D.B. is to fix, after U. B 's res. and, may be different in different unions. **Sch. IV, R. 13,** p. 129.
-is to be increased and not decreased as the house-value is raising. **Sch IV, R. 14,** p 130.
-houses below a cert in value may be exempted from, by D.B. and U. B. **Sch. IV, R. 15,** p. 130,
-is to be collected according to the classification of houses. **Sch. IV, R. 16,** p. 130.

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House-tax—contd.

-if fixed on the rental value 1/10 of the, is to be deducted for repairs. **Sch. IV, R. 17,** p. 130.
-Railway Stations and G. buildings are to be, at 6o/o on the estimated value. **Sch. IV, R 18,** p. 131.
-to be paid is to be found in the tax-books. **Sch. IV, R. 22,** p. 131.
-if remained unpaid, within 12 months P. or his authorized person may distrain property. **Sch. IV, R. 38,** p. 137.
See TAX.

Hut.

-is a building whether of masonry, brick, wood, mud, metal or any other material. S. 3 (3), p. 2.

Ice.

-requires license when notified. S. 193, **Sch. VII,** pp. 91, 149.

Illegal.

-resolution of L.B. may be cancelled or suspended by L. G. S. 38, p. 22.

Immovable.

-D.C. may enter into, property of L.B. S. **37,** p. 22.
-property of one L. B. may be invested in another L.B. by D. B. within its jurisdiction by notification. S. **62,** p. 34.
-property may be acquired by **L.B.** under the Land Acquisition Act, 1894 but the compensation is to be paid to the owner. S. **66,** p. 36.
-within 20 yards of L.B.'s. property no quarry, earth or stone is to be removed without L.B's. license. S. 151. p. 76.
-property is not to be sold for recovering expenses of removing structures, trees etc. S. **155,** p. 78.
-a suit for the declaration of title into, property may be brought within six months from the date of the cause of action. S 225, p. 112.
See PROPERTY.

Impeachment.

-of assessment or demand is not to be made if done under the authority of act though there are clerical errors and mistakes. S. **228,** p. 114.

Improvements.

-Ms. may suggest, S. **26,** p. 16.
-a fund may be formed for public, such as water-tax, drainage-tax etc., **Sch. IV. R. 10,** p. 131.

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Inam.

-charitable, resumed by L. G. may be transferred to L.B. for superintendence and maintenance. S. **63**, p. 35.
-on, lands the land-cess is calculated in the way suggested in S. **79**, p. 43.

Inamdar.

-is a land-holder. S. 3 (9), p. 2.
-paying Rs. 10- a year is an elector to T. B. **Sch. III**, p. 123.
-if within U. limits though paying a small tax is an elector to U. **Sch. III**, p. 123.
-is to pay land-cess. S. **79**, p. 43.

Income.

-derived from money lending is to be assessed with professional-tax. S. **93**, p. 50.
-derived from house and land and from investments is not to be assessed with profession-tax. S. **93**, p. 50.
See LAND-HOLDER.

Income-tax.

-those that pay, are entitled to be T.B. electors. **Sch. III**, p. 123.
-is one of the considerations to P. for classifying for assessing with profession-tax. **Sch. IV, R. 11**, p. 129.

Incorporation.

-of L.Bs. See CONSTITUTION AND CONTROL OF L.Bs. CHAP III.
-every L.B. is incorporated as a corporate body. S. 6 (2), p. 7.

Indian Penal Code.

-Chap. IX-A of, treats of offences against election. S. **59**, p. 33.
-auditors apptd. by L. G. to look into L B. a/cs are public servants under S. 21 of, S. **120**, p. 63.
-if an officer or servant of L.B. acquires an interest in the contract of L.B., he shall be deemed to have committed an offence under S. 168 of the. S. **209**, p. 102.
-any person preventing or obstructing the P. when entering any building or land shall be deemed to have committed an offence under S. 341 of, S. **210**. p. 103.
-P. may test and examine weights and measures to prevent and punish for offences under Chap. XIII of the I.P. Code. S. **218**, p. 109.

Indian Toll (Army) Act.

-military passing under the. is exempted from paying tolls. S. **104**, p. 54.

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Industries.
-and factories go together. See FACTORIES.
-when dangerous to human life require license when notified. S. 193, Sch. VII, pp. 91, 149.

Ineligible.
-G. servants are, to stand as Ps. or V. Ps. of L. B. S. 13 (1), p. 11.
-D.B. ex-officio Ms. are, to be D.B.V. Ps. S. 13 (2), p. 11.
-T.B. Ms. except in the case of village headmen, if G. servants, are to be elected as D.B.Ms. S. 47, p. 27.
-persons, to vote. See ELECTORS., DISQUALIFICATIONS.
-candidates, to stand for election. See CANDIDATES. S 55, p. 30.
-Ms. how they become, to continue to be Ms. S. 56, p. 31.

Infection. See DISEASE.

Informality.
-of an act will not necessarily be invalid. S 35, p. 21.
-of any act of L.B. may be called for by L.G. or D.C.; of U.B. by T.B.P. and of U B. and T.B. by D.B.P. S. 37, p. 22.

Information.
-is to be given by the head of the family of small-pox to T.B.P., T.B.P. or village Headman, if not given it is penal. S. 138, p. 71.
-if, is false he is liable to a fine of Rs. 100. S. 211, p. 103.
-police or magistrate may prosecute for offences under this act except for offences against burning or burial ground by-laws upon, S. 213, p. 105.

Injury.
-caused by any act, omission, place or thing is a nuisance. S. 3 (13).
-when any tank, well, quarry-hole, etc. is causing, T.B.P. and U.B.P. with the approval of T.B. and U.B. may require owner to fill it up. S. 123, p. 65.

Inoculation.
-of small-pox is hereby prohibited ; person having, is not to leave village or town before 40 days without a certificate from a medical practitioner. S. 139, p. 71.

Inquiry.
-in matters connected with L.B. may be made by a deputed M. apptd. by res. Sch. II, R. 13, p. 122.
-in fixing land-cess may be made by D.C. S. 85, p. 46.
-rules with ref. to election and as to the power of election inquiring. officers, etc. may be made by L. G. S. 199, (c & r), pp. 95, 96.
-P. may enter any building or land to make, S. 217, p. 108.

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Inspection.

-of institutions may be specially made by the deputed M. **Sch II, R. 13**, p. 122.
-of L.B.'s immovable property and work in progress may be made by D.C.; may be made by D.B.P. over T.B. and U.B.; T.B.P. over U.B. S. **37**, p. 22.
-may be made by officers apptd. by L.G. S. **40**, p. 24.
-of assessment, *i. e.*, tax-books may be made by tax-payers. **Sch. IV, R. 5**, p. 126.
-of U.B. tax-books may be made by tax-payers after giving notice to U.B. **Sch IV R. 13**, p. 129.
-of schools may be done with L.F. S. **112**, p. 59.
-of dangerous-disease-places may be made by T.B.P. or U.B.P. at any time. S. **131**, p. 68.
-of markets may be made by T.B.P. or U.B.P. S. **171**. p. 85.
-of cart-stands may be provided for in the license S. **187**, p. 89.
-D.B. may frame by-laws for the, of markets shops, etc. S. **202**, p. 98,
-P.'s right to inspect See PRESIDENT.
-P. may enter any land or building as provided in for, S. **217**, p. 108.

Insolvent.

-undischarged, cannot be a candidate of T. B. or U. B. or apptd. as a T. B. M. or U. B. M. S. **55**, p. 30.
-may be an elector. S. **55**, p. 30.
-when Ms. become, they ought to cease to be Ms. S. **56**, p. 31.

Inspector of Schools.

-may with the permission of P. address L. B. on public instruction. S. **33**, p. 20.
L. G. may frame rules as to the power of, of G. S. **199 (r)**. p. 97.

Installation.

-of any machinery, manufacturing plant, &c., requires license. See FACTORY.

Institution.

-the management of an, if not provided by the act and transferred to L. B. by L. G. may be done by L. B. at the expense of L. G. S. **65**, p. 36.
-for the relief of the poor or the treatment of the diseases or infirmity may get contributions from L. F. S. **112**, p. 59.
-rules may be framed by L. G. as to the working of provident fund, S. **199 (d)**, p. 95.

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Interest.

-a person having, in T. B. is disqualified to be a M. S. 55, p. 30.
-a person shall be deemed to have no interest if he has only taken a lease or sale of property and if any L. B's matter is advertised in his paper and if he trades in articles he deals to an amount not exceeding Rs. 1,500.- S. 56, p. 31.
-acquisition of an, in the contract or employment of L. B. by a M. servant or officer of L. B. is an offence under S. 168 of the I. P. Code. S. 209, p. 102.
-under L. Bs. Act 1884 vests in L. Bs. under this act. S. 235, p. 116.

Intermediate Land-holder.

-is to pay land-cess to the land-holder excepting one half of the cess assessable on the amount of any kattubadi, jodi, poruppu, quit-rent etc. payable to the landholder. S. 88, p. 47.
-is to have benefit of all the acts and regulations when collecting. cess. S. 89, p. 48.

Interpellations.

-may be made by Ms. S. 26, p. 16.
-rules as, may be framed by L. G. S. 199, p. 95.

Interval.

-between dissolution and reconstitution of L. Bs. may be looked after by persons appointed by L. G. to do all or any of the duties of L. Bs. or Ms. S. 45, p. 26.

Intimation. See INFORMATION.

Invalid.

-no act of P., V. P. or M. shall be, on a/c of a defect in the establishment of L. B. committee or the disqualification of a M or the act being done during vacancy of the office of P, V. P., or M. S. 35, p. 21.
-no proceedings on a/c of defect in the form be, S. 228, p. 114.

Inventory.

-want of form in, is not to make a sale or distraint unlawful or the seller a trespasser. S. 228, p. 114.

Investigation.

-fund for the, of diseases may be paid by L. B. with L.G.'s sanction Sch. V. R. 4. p. 143.

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Investments.

-proceeds out of, under the old act may be utilized for purposes in S. **112**, p. 59.

Irregularity.

-every person aggrieved, by any, in sale or distraint may recover satisfaction for damages sustained by him. S. **228**, p. 114.

Jagirdar.

-is a land-holder. S. **3** (9) p. 2.
-land-cess paid by, is to be deducted when intermediate land-holder pays land-cess to land-holder, S. **88**, p. 47.

Joint Committee. See COMMITTEE.

Joint Pattadars.

-only one of the, can be an elector. **Sch. III R. 3**, p. 126.

Jurisdiction.

-of D. B. will be over D. See DISTRICT, DISTRICT BOARD.
-of T. B. will be over T. See TALUK, TALUK BOARD.
-of U. B. will be over U See UNION, UNION BOARD.
-when a person resides within the, of a L. B. or within 3 miles of the, of L. B. he is entitled to vote for L. B. S. **52**, p. 29.
-when a candidate or M. is not within the area mentioned above they are disqualified from being candidates or Ms. Ss. **55, 56**, pp. 30, 31.
-public roads within U. limits vest in U. Bs. S. 60, p. 34.
-immovable property within the, of a D. B. may be transferred from one L. B. under its control to another L. B. under its control. S. **62**, p. 34.
-civil courts having, may entertain suits brought by L. B. for damages for using public roads with excessive traffic. S. **165**, p. 83.

Karnam. See VILLAGE KARNAMS.

Kattubadi.

-land-cess paid on, is to be deducted when intermediate land-holder pays land-cess to land-holder. S **88**, p. 47.

Kilns.

-require license when notified. S. **193**, **Sch. VII**, pp. 91, 149.

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Koraput District Board.

-P. and Ms., of at the commencement of this act, shall be deemed to be appointed P. and Ms. under this act, L. G. is to fix the number of Ms. to be elected and appointed to **Sch. X. R. 5.** p. 158.

Land.

-when, in non-union areas is injurious to health, etc. T. B. P. may ask owner to cleanse or drain and if owner fails to do T. B. P. may do and recover costs. S. **152**, p. 77.
-is to be cleansed of noxious vegetation, when U. B. P. orders for it S. **153**, p. 77.
-of L. B. if occupied L. B's sanction, penalty and compensation may be recovered and the land is to be vacated. S. **164**, p. 82.
-P. or his deputy may enter into any. S. **217**, p. 108.
-if P., when entering legally any, is obstructed, the offence of wrongful restraint is committed. S. **219**, p. 109.

Land Acquisition Act 1892.

-may be used by L. B. for acquiring immovable property. S. **66**, p. 36.
-and by T. B. or U. B. for acquiring private markets. S. **180**. p. 88.

Land-cess.

-is to be levied on the annual rental value of occupied lands (a) shall comprise a tax of one anna for several purposes and (b) may comprise a tax of not more than 3 pies in the rupee for D. B. and a tax of not more than 3 pies in the rupee for T. B. and the latter is to be resolved upon by T. B. also; under (a) above is to be shared equally between D. B. and T. Bs. S. **78**, p. 42.
-is to be paid on rent paid to G. land-holder or intermediate land-holder, etc., in cases where no rent is paid or very low rent is paid, is to be paid on the calculation at which the adjoining land-owners are paying rent; when rent is paid in kind it is calculated according to the rate of rent paid for neighbouring lands and if such is not practicable Board of Revenue is to suggest.; is to be reduced in certain cases to land-holders Proviso to. S. **79**, p. 43.
-is to be entered in the ryotwari patta. S. **87**, p. 46.
-is to be paid by land-holder to D. C. in a period fixed by Board of Revenue; half of, is to be deducted by intermediate land-holder when paying rent to land-holder on kattubadi, porruppu, jodi, quit-rent, etc.; half of, only is to be paid by tenants under land-holders to land-holders. S. **88**, p. 47.
-if not paid, D. C. may collect it under Madras Rent Recovery Act. S. **91**, p. 49.
-is to be collected or assessed by D. C. **Sch. IV, R. 1**, p. 125.

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Land-cess—contd.

-if increased by L. Bs, it is reported to D. C. before 1st September. **Sch. IV, R. 2**, p. 125.
-collected for D. F. or T. F. is to be paid by D. C. for D. F. or T.F. Sch. IV, **R. 3**, p. 126.
-account is to be annually given by D. C. to L. B. **Sch. IV, R. 4**, p. 126.

Landholders.

-S. 3 (9) gives full details about. S. **3, (9)**, p. 2.
-paying Rs. 10 for rent under Estate Land Act are electors to T. B. **Sch. III**, p. 123.
-under Estate Land Act if within U. Limits are entitled to vote for U. B. **Sch. III**, p. 123.
-registered jointly with proprietor under S. 14 of Malabar Land Registration Act and who pay Rs. 10 as rent are entitled to be electors. **Sch III**, p. 123.
-if within U. limits though paying small tax are electors to U. B. **Sch. III**, p. 123.
-are to pay land-cess. S- **79**, p. 43.
-in certain cases are to get land-cess reduced. S. **79**, p. 43.
-are to furnish lists of lands and the rents due under them excepting the list of water-rate paid directly by, to L. G. by tenants. S. **80**, p. 45.
-when failed to furnish the above said list, penalty for each day's default is Rs. 50. S. **82**, p. 45.
-D.C. may fix when, fail to furnish even after punishment. S. **83**, p. 46.
-list for collection of land-cess from, may be amended by D.C. S. **85** p. 46.
-under ryotwari tenure are to have in their pattas the land-cess mentioned. S. **87**, p. 46.
-are to pay land-cess to C. D. S **88**, p. **47**.
-are to collect land-cess from immediate, excepting half of what the latter pay on kattubadi,jodi, poruppu, or quit-rent, etc. S. **88**, p. 47.
-is entitled to the benefits of all the acts and Regulations in collecting land-cess as he has in collecting rent. S **89**, p. 48.
-like Zamindars and others are to deduct half of the land-cess on the permanently settled Revenue paid by them to G. S. **90**, p. 48.

Landing places.

See CART-STANDS. S. **184**, p. 89.

Language.

-L.B's. notification is to be published in English in Fort St. George Gazette. S. **215**, p. 106.

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Language—contd.

-L.B's. notifications are to be published in District Gazette in English and Vernacular. S. 218, p. 106.

Lantana. See VEGETATION.

Latrine.

-is a building. S. 3, (3), See BUILDING p. 2.
-inclues privy, water-closet, urinal. S. 3, (10), p. 3.
-L. F may be applied for. S 112, p. 59.
-water from a, is not to flow into public road. S. 129, p. 68.
-D.B. may frame by-laws for the cleansing of. S. 202, p. 98.

Law or Legal.

-acts done license or permission granted in excess of, may be cancelled or prohibited by L. G. S. 38, p. 22
-rules, when passed by Legislative Council, have the force of. S. 201, p. 97.
-by-laws of D. B. are to have the force of, when confirmed by L. G. S 202, p. 98.
-if any person fails to comply any direction lawfully given to him as detailed in Sch. VII, he is punishable. S. 207, p. 101.

Lease.

-for tolls and other fees may provide P. may enter, resell, &c. Sch. IV, R. 40, p. 138.
-of roadsides may with the approval of L.B. be granted by P. S. 160 p. 80.
-of a person in a shop of a market, who breaks by-laws may be determined. S. 169, p. 84.
-L.G. may make rules as to the transfer of property by lease. S. 199 (d), p. 95.

Leave.

-of officers and servants of L. B. is to be governed by the rules of L. G. and by laws of D. B. S. 71, p. 38.

Legal Practitioners.

-if, who are Ms. file suits or appear in cases against L.Bs. they cease to be Ms. S. 57, p. 32.

Legislative Council.

-draft rules with ref. to schs. are to be placed before ; after, approves by resolution the rules they become law. S. 201, p. 97.

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Lepers.

-may be voters or electors but not candidates or Ms. S. 55. p. 30.
-may be expelled from a market. S. 182, p. 88.

Leprosy.

-is a dangerous disease. See DISEASE. Sch. VI, p. 148.

Lessee.

-registered under a ryot-wari pattadar or an inamdar paying annually Rs. 10 is entitled to be an elector. Sch. III, p. 125.
-if within U. limits paying though a small amount under a registered lease is entitled to vote for U. B. Sch. III, p. 125.
-market, 's permission is necessary to sell goods. S. 169, p. 84.

Liabilities,

-when not provided for, in the budget, L.G. may do it. S. 117, p. 62
-T. B. may do as above when U. B. does not do it; D.B. may do as above when T.B U.Bs. do not do like that. S. 116, p. 62.
-when once budgetted to be paid cannot be revised without the consent of L. G. S 119, p 63.
-legally subsisting, against L.Bs. under the old act are to be paid by L.Bs. under the new act. S. 235, p. 126.

Libraries.

-in a Union are exempted from House-tax if public. S. 99, p. 52.
-establishment and maintenance of, may be effected with L. F. S. 112, p. 59.

License.

-may be cancelled or suspended by L. G. or D. C. S. 38, p. 22.
-obtained by carriages, carts, etc., from D. B. P. exempts them from paying tolls. S. 104, p. 54.
-without, no burning or burial ground is to be opened S. 241, p. 72.
-is necessary to work out a quarry, etc., within 20 yards of a public road or L.B's. immovable property; and no fee is to be charged when such, is granted; L.B has power to refuse or grant such. S. 151, p. 76.
-dogs and pigs if not licensed may be destroyed. S. 154, 78.
-P. may with L.B's. approval, grant, for putting up verandahs, &c., on public roads. S. 160, p. 80.
-may be granted to construct temporary pandals. S. 160, p. 80.
-is to be obtained from D.B.P. before a motor car runs for hire. S. 166, p. 83.
-for measurers, weigh-men, commission agents, brokers, &c., may be granted in public markets to practice there. S. 168, p. 83.
-given to private markets may contain certain stipulations as to sanitation, etc. S. 171, p. 85.

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License—contd.

-is to be applied for before 6 weeks and to be hung in some conspicuous place. S. **171**, p. 85.
-fee for private market is not to exceed 15 o/o of its annual income. S. **174**, p. 86.
-T. B. may suspend, when private owner of a market does not comply with notice given under. S. **176**, p. 86.
-T. B. or its officers may close private markets when there is no, for it. S. **179**, p. 88.
-when, for private market is not granted one may appeal against it to D. B. S. **181**, p. 88.
-the sale of goods in a public road or part thereof may be licensed. S. **183**, p. 89.
-no, is to be granted to cart stands newly opened. S. **186**, p. 89.
-is to be obtained for private cart-stands. S. **187**, 89.
-U.B. or U. B. P. may exercise all the powers, with reference to the granting of, to markets and cart-stands as T. B. or T. B. P. does. S. **188**, p. 90.
-without, no place shall be used for purposes mentioned in **Sch. VII**, S. **193**, p. 91.
-granted under **Sch. VII** extends for only one year. S. **193**, p. 91.
-the use of water power, steam power, &c., requires, and is to be applied for to T. B. or U.B.; when no reply is received it shall be deemed to have been granted ; such, may be modified. S. **194**, p. 92.
-under places of Public Resort Act is to be given by T.B. or U.B. when that act is extended. S. **193**, p. 94.
-general provisions relating to licenses are detailed in S. **212**, p. 103.
-is to be in writing and to bear the signature or facimile of signature of P. S. **214**, p 106.
-when any act is done, without, or in contravention of, P. may ask for alteration or removal of restoration of property to original condition ; when no penalty is prescribed for such, penalty is Rs. 50. S. **219**, p. 109.
-failure to take, shall be deemed to be a continuing offence. S. **223**, p. 111.
-P. may summon person to give evidence or produce documents with ref. to the grant of, S. 232, p. 115.
See PERMISSION.

Life.

-what is injurious to, is a nuisance. S. 3 (13), p. 3.

Light-house.

-are exempted from paying house-tax. S. **99**, p. 52.

Lime.

-making and burning of, requires license when notified. Sch. VII S. **193**, pp. 91, 149.

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Lime-wash.

-U.B.P. may ask to, when any building is in an injurious state of health. S. 153, p. 77.

Limitation.

-within 30 days the appeal against the demand of tax by P. is to be preferred to L.B. Sch IV, R. 28, p 133.
-within 7 days the claim for distrained movable property is to be preferred. Sch. IV, R. 35, p. 136.
-any person may prove acquisition of title to property by prescription of the law of, S. 159 ,p. 79.
-for filing suit is to get one's title to private market recognised by D.B.P. is 6 months. S. 173, p. 86.
-for recovering dues by distraint suit or prosecution is 3 years. S. 223, p. 111.
-for the prosecution of an offence under the act is 3 months. S. 223, p. 111.
-for filing suits by L.B. against M. is 3 years S. 227, p. 113.

Limitation Act.

-Subject to S. 5, an appeal lies against an order or proceeding after 30 days of the order or proceeding. S. 213, p. 105.

Limited Proprietors Act of Madras.

See S. 3 (9), p. 2.

Loans.

-authorized to have authority over expenses in Ss. 41 and 42 ; due by L.B. are to be paid out of L.F. S. 112, p. 59.
-L.G. may frame rules as to L.B.'s granting, to co-operative building societies. S. 199 (f), p. 95.

Local area.

-whenever an agent or servant of a company transacts business within the, the company is said to be doing business within that area. S. 92, p. 49.
-P. may test and examine the measures and weights in the, S. 219, p. 109.
-under the old act is the, under this act. Sch. X, R. 2, p. 159.
See L.B. ; D.B. ; T.B. ; U.B. ; D. ; T. ; U. ;

Local authority.

-any body exercising control over a certain L. area is called, as Municipality ; L.B. ;, etc. S. 30, p. 18.
-may appoint joint committees ; defray their costs in proportion. S. 30, p. 18.
-disputes between Municipalities, L.B.'s, etc., may be referred to L.G. See D.B. ; T.B. ; U.B. ; L.B. S 235, p. 116.

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Local Board.

-include D B. ; T.B. ; U.B. S. 3 (11), p. 3.
-See D; T; U; D.B. ; T.B. ; U.B.
-it shall be a body corporate. S. 6, p. 7.
-has perpetual succession and a common seal ; be vested with the capacity of suing or be sued in its corporate name ; capable or acquiring, transferring movable, immovable property ; may enter into contracts ; to do all necessary things for which it is constituted. S. 6 (3), p. 7.
-Maximum and minimum number of members. S. 7, p. 8.
See D.B.Ms. ; T.B.Ms. ; U.B : Ms.
-proportion of members elected not less than three-fourths. S. 9 (2), p. 8.
-determination of No. of Ms. to, S. 10, p. 9.
-modification or cancelation by Local Government. See L. G.
-to give L B 's opportunity before anything done by L.G. S. 10(5), p.9.
-every M. to hold office for 3 years except D.B.Ms. ; D.B.Ms. term ceases when D.B.M. ship ceases. S. 11, p. 10.
-to be given notice by P. in case of his resignation. S 16 p. 12.
-not to give any salary or remuneration to M. S. 19, p. 14.
-resolutions to be carried by P. S. 21, p. 14.
-powers of the B. not to be exercised by the P. exclusively. S. 21, p. 14.
-except in the case of Emergency. S. 22, p. 14.
-its acts not to be done by P. when prohibited. S. 22, p. 14.
-to get reasons when P. acts emergently without its permission. S. 22, p. 14.
-when P. delegate his power, to be informed of it. S. 22, p. 15.
-may require P. to produce records, correspondence, plan or other document. S. 27 (1), p. 16.
-such request by, must be complied by P. except in cases detailed therein S 27, p. 16.
-may appoint committees to look after Hospitals, Choultries, Educational Institutions, etc. S. 28, p. 17.
-may appoint standing committee with powers to dispose of matters to be done by L.B. only. S. 28, p. 17.
-may appoint strangers in the committee. S. 29, p. 17.
-may appoint joint committees with municipal B. and other local authorities, etc. See LOCAL AUTHORITY. S. 30, p. 18.
-proceedings to be according to Sch. II and rules made by L.G. S. 31.
-but has power to make supplementary regulations. See MEETING Sch. II 31, p. 19.
-time and place of meeting of, is to be given. S. 31, p. 19.
-notice of the procedure and conduct of the proceedings at must be held in an office Sch. II, R. 1, p. 119.
-meeting minutes to be kept in a book and to be open to inspection, Sch II R. 8, p. 120.

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Local Board—contd.

-is to receive the proceedings of the committee Sch. II, R. 12, p. 122.

-by special or general res. may appt. any M. or committee of Ms. to make an enquiry in connection with it, to inspect any institution, book or property to check-measure works ; or to muster workmen, or to bring to its notice and to P's. any neglect in the execution of work waste or loss of property. Sch. II, R. 13, p. 122.

-M. not to take part in its meeting if he has any direct or indirect pecuniary interest. S. 34 (1), p. 20.

-no act of P., V P., M., is to become invalid on account of a defect or disqualification of a M. to be in the office or the act being done during the vacancy of the office of P., V.P. or M. S. 35, p. 21.

-is to consider the adm. report and working report if any of various Bs. and submit them to the authorities concerned after 1st April in a form. S 32, p. 21.

See REPORT.

-its immovable property or work in progress may be entered into and inspected by D. C. S. 37 (1), p 22.

-is to give any record, correspondence, plan, return, estimate, statement, information, a/cs., statistics to L. G. and D. C. S. 37 (2), p. 22.

-L. G. and D. C. may record in writing about the proceedings and duties of L. B. S. 37 (2), (a) p. 22.

-resolution, order, act, permission or license may be cancelled by L. G. or suspended by L. G. and D. C. if they are illegal or in excess of power or likely to cause danger to human life, health or safety or are likely lead to riot or affray S. 38 p. 22.

-D. C. is to report his suspension to L G. and L. G. is to give opportunity to L. B. before confirming suspension of D. C. S. 38, p. 22.

-to pay expenses done in emergent cases done by D. C. for public safety the execution of work or act, which P. or L. B. may do. S. 39, p. 23.

-may address L.G. on the contents of D. C.'s report on his emergent action in execution of work and act of P. or L. B. S. 39, p. 23.

-are bound to afford access to officers, apptd. by L. G. to inspect or supe intend L. B.'s operations, schools, hospitals, dispensaries, vaccination stations, choultries and other institutions, registers books, a/cs other docts. relating to L. B. subject to such rules as prescribed by L. B. S. 40, p. 24.

-if L. B. is incompetent to perform or makes default in doing the duties or exceeds or abuses its power it may be dissolved or reconstituted by notification by L. G. S. 45, p. 26.

-Before so doing L. G. is to give notice to L. B. in the case of T. B and U. B. to D. B. also S. 45, p. 26.

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Local Board—contd.

-public roads vest in L. B. See ROADS, PROPERTY. D ; D.B.; T ; T. B; U; U. B; S. **60**, p. 34.

-all sewage, filth, rubbish collected by L.B. vests in L.B. S. **61**, p. **34**.

-immovable property vesting in one L. B., may be vested in another L. B., within its limits by D. B. by notification. S. **62**, p. 34.

-may take care of charitable endowment made over by the Board of Revenue S. **63**, p. 35.

-may take charge of the charitable inam resumed by L. G. or any other authority authorized by it. S. **63**, p. 35.

-may accept trusts for the furtherance of purposes for which they are bestowed. S. **64**, p. 36.

-may accept from L. G. the management of any institution or the execution of any work not provided by the act but the expenses are to be paid by the L. G. S. **65**, p. 36.

-may acquire immovable property under the acquisition act 1894 by paying compensation to the owner. S. **66**, p. 36.

-is to sanction with or without modifications the establishment schedule from time to time S. **67**, p. 36.

-officers, servants than D. Engineer and D. Health Officer are to be apptd by the L. B. S. **69**, 37.

-are to be reported when P. appts. officers and servants in cases of emergency S. **70**, p. 38.

-has power to restrict by resolution the emergency power of P. to appt. temporary officers and servants in any particular matter. S. **70**, p. 38.

-may take any L.G. servant on such terms as detailed in. S. **74**, p. 39.

-has no power to dismiss such servant lent by L. G. when 3 months' notice given to the L. G. has not expired before any action being taken. S. **74**, p. 39.

-buildings are exempted from house-tax. S. **99**, p. 52.

-servants, officers, goods passing in carts, carriages or animals or on public bridges are exempted from paying toll. S **104**, p. 54.

-concerned are to prepare professional, house and company tax books. **Sch.** IV. R. **5**, p. 126.

-L. B. has power to direct the P. to amend the companies, professional or house tax books. **Sch.** IV. R. **5**, p. 126.

-is to confirm or alter taxes fixed by P. and it is final. Sch. IV. **R. 6**, p. 127.

-when P. demands tax, appeal lies to L B. within 30 days after depositing the tax in L. B, office. **Sch.** IV. **R. 28**, p 133.

-L. B. may of its own motion cancel or modify any tax imposed by P **Sch.** IV. **R. 29**, p. 133.

-has power to sue before a Civil Court for non-payment of taxes. **Sch.** IV. R. **33**, p. 134.

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Local Board—contd.

-is to fix distraint fees Sch. IV. R. 36, p. 137.
-may with the sanction of L. G. contribute towards public exhibition ceremony or entertainment in the L. area. Sch. V. R. 4, p. 143.
-may contribute with the sanction of L. G. for public exhibition, ceremony or entertainment and to any charitable fund for the relief of poor, treatment of disease etc. or for its investigation Sch. V. R. 4.
-may previously authorize L. G. to draw amounts from L. F. without orders and cheques. Sch. V. R. 9, p. 148.
-budget is to be prepared by P. for the following year by P; is to sanction budget with modifications if any. S. 116, p. 62.
-may revise or supplement budget when necessary. S. 119, p. 63.
-expenditure incurred by one L. B. on behalf of another when sanctioned by L. G. is to be paid. S. 121, p. 63.
may grant or refuse license to any owner desiring to work out a quarry or remove stones or earth within a distance of 20 yards from a public road or L. B. immovables. S. 151, p. 76.
-when any quarry at any place causes damage it may be stopped. S. 151, p. 76.
-'s approval is to be taken before P. issues a notice for the removal of obstruction. S. 158, p. 79.
-when owner proves title or long enjoyment or licensed under local authority, L. B. is to give compensation or damages. S. 159, p. 79.
-is to approve before P. grants license to put up boicanies &c. on the public road. S. 160, p. 80.
-is to approve when P. leases road sides. S. 161, p. 80.
-without sanction of, its lands are not to be occupied; if any one does so, it may recover compensation and penalty S. 164, p. 82.
-rules may be framed by L. G. with ref. to L. B. on the subjects mentioned in. S. 199, p. 95.
-by-laws be framed by the District Board with ref. to the duties of, officers and servants &c. S. 202, p 98.
-'s request to have the District Municipalities Act 1920, extended to them may be granted by L. G. by a notification in the Fort St. George Gazette. S. 206, p 101.
-may fix license fees and collect them within 3 years. S. 212, (2) p. 103.
-by accepting payment of license fee, is not bound to give license. S. 212, (11) p. 105.
-action against L. B. is to be let known to, by notice two months prior to institution. S. 225, p. 112.
-may bring suits against M. with the sanction of L. G. S. 227, p. 118.
-is not to be obstructed or molested when doing duty. S. 229, p. 114.
-disputes between municipalities or L. B. S. or contonments may be referred to L. G. S. 235, p. 116.

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Local Board—contd.

-all properties, rights, interests of L. Bs. under act 1884 are to vest in L. Bs. of this act. S. 235, p. 116.
-arrears of taxes &c. due to L. B. at the time of this act are recoverable as under this act. S. 235, p 116.
-different L. B. & may have on different dates the different provisions of L Bs. at L. G. appoints. S. 237, p. 116.
-when cease to exist D. Bs. and L. G. may pass such orders as they deem fit. S. 240. p. 118.

Local Fund.

-includes a D. F; T. F.; S. 3, p. 3.
-person in charge of, is to pay D. C's expenses for the execution of work or act done for public safety in emergent cases in priority over all other expenses. S. 41. 42, pp. 24, 25.
-is to utilize the amount derived from the charitable inams resumed by L. G. and handed over to L. B. only for the purposes mentioned for it. S. 63, p 35.
-is to consist of one anna in the rupee of the rental value of the land, and the land-cess is to be divided between D. Bs. and T. Bs. equally. S. 73, p 42.
-may be applied for safety, health, convenience, education and amenities in general and for particulars as roads, trees, hospitals, orphanage, poor houses, &c., for contribution to health and welfare associations &c., for paying salaries and loans, decrees and other things of public utility. S. 112, p. 59.
-may be applied in the L. area as mentioned in Sch. V. and outside it if L. G. authorizes it. Sce. V. 1, p. 140.
-may be contributed to the public exhibition, ceremony or entertainment or to charitable fund for relieving poverty or disease. Sch. V. R. 4, p. 143.
-is generally to be lodged in a G. Treasury; with the permission of L. G., T. B. and D. B. may deposit in a bank with the permission of T. B., U B, may deposit in a bank; orders and cheques against it are to be signed by P. may be paid by bank or treasury without cheque or order to L G. when previously authorized by L. B. Sch. V. R. 8, p. 147.
-the amount recovered in addition to fine for licence fees by the Magistrate is to be paid to. S. 212, (9) p. 103
-fines and costs recovered be credited to. S. 923, p. 111.

Local Government.

-Prescribes the rules under the act. S. 3 (16), p. 4.
-may exclude or include any area from or in a L. B. S. 5, See D. ; T. ; S. (7 & 11), pp. 2, 3.
-may declare by notification any local area to be a District, Taluk or a Union Board. S. 4, p. 6.

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Local Government—contd.

-cancel any notification under S. 4, S. 5, p. 6.
-to issue a reasonable opportunity before acting as above to the L. B. S. 5. p. 6.
-to nominate Ms. of the D. Bs. S 9 (3). p. 9
-has power to modify or cancel any resolution passed under S. 10 regarding the total No. of Ms. to the L. Bs. S. 10 (5), p. 10.
-may appoint D. B. Ps. S. 12 (3), p. 11.
-in case of taking away the right to elect Ps. to D. B. ; T. B. ; is to give the grounds to the L. Bs. S. 12 (4), p. 11.
-in case of dispute between D. B. and its P. with ref. to the production of records, etc., may decide S 27, p. 16.
-and its decision is final. S. 27, p. 16.
-to decide differences of opinion in the joint committee ; has power S. 30, p. 18.
-to make rules and regulations for the proceedings of L. Bs. S. 31, p. 19.
-is to get admn. rep. of D. B. and working repts. of T. Bs. and U. Bs. from D. B. on 1st April in a prescribed form. S. 36, p. 21.
-may call for any record correspondance plan of L. B ; or require it to furnish information estimate account statistics; or may record in writing for the consideration of L. B. which it thinks fit. S. 37, p. 22.
-may suspend the execution of any res. of L. B. or order issued by P. or L. B. cancel such res. or order, license on permission, prohibit any act if in excess of L. B's. power or the doing of them is likely to cause danger to human life, health or safety or is likely to lead to a ryot or an affray. S. 38, p. 22.
-when D. C. does suspend as above is to report to L. G. ; to decide whether D. C's. act to continue or not. S 33, p. 22.
-to get report from D. C. for work done in emergent cases on behalf of L. B. or P. S 39.
-may appt. officers to inspect and superintend the schools, hospitals, dispensaries, vaccination stations, choultries or other institutions, registers, books, a/cs and other docts. of L. B. S. 40, p. 24.
-when D. B. or its P. made default in performing duty under this act, may fix a period for doing that duty ; if hat is not done, the L. G. may appt, some person to do it, and the expenses to be paid out of D F. to that person ; if expenses are not paid, the D. C. to direct to D. F. to be given in priority to that person S. 41, p. 24.
-by notification remove any D. B. P. or T. B P if he omits or refuses to carry out res. of his L. B. ; when proposed to take action as above L. G. is to give an opportunity to D. B. P. or T. B. P. S. 43, p 25.
-may by notification direct that a L. B. be dissolved or reconstituted if that is incompetent to perform or persistently makes default in

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Local Government—contd.

performing duties imposed by law or exceeds or abuses its powers S. **45**, p. 26.

-to communicate before so doing to the D. B, and in the case of T. B. or U. B. to D. B. and to T. B. or U. B. the grounds on which L. G. wants to dissolve; to fix a period to show cause against the proposal and to hear the explanation or objection. S. **45** (1) **Proviso.**

-to determine to what extent, when the L. B. is dissolved, the duties are to be carried by persons, apptd. by L. G. Such persons, if they are not D. C. or Rev. Divisional Officer are to get remuneration from L. F. S. **45** p. 26.

-may exempt persons convicted also to vote, stand as candidates or being Ms S. **59** See also Ss. 55; 5; pp. 33, 30, 6.

-may exclude from the operation of the act any portion of the public road or the whole road. S. **60**, p. 34.

-may make over to L. B. any charitable inam resumed for the superintendance and maintenance of it by L. B. S. **63**, p. 35.

-when B. of Revenue transfers to L. B. any charitable endowment L G. may have control over it. S. **63**, p. 35.

-may with the consent of L. B. transfer the management of any institution or the execution of work not provided by the act but the amount is to be paid by L. G. S. **65**, p. 36.

-when advises D. B. to have a D. Health Officer, D. B. is to have it. S. **68**, p. 37.

-has power to remove D. Engineer or D. Health Officer S. **68**, p. 37.

-to give consent to D. B. to remove D. Engineer and D. Health Officer when ⅔ of the Ms. of the total D. B. Ms. pass the resolution to remove the D. Engineer and D Health Officer. S. **68**, p. 37.

-with the approval of L. B. P. is to appt. D. Engineer and D. Health Officer and when D. B. P. fails to appt. L. G. may do so S. **69**, p. 39.

-may make rules with ref. to appting. L. B. Officers and servants S. **70**, 38.

-may make rules for the guidance of officers and servants of D. B. S. **71**, p. 38.

-may place at the disposal of L. B. any of the L G. servants or other details; cannot withdraw such without the consent of L. B. within 3 months S. **74**, 39.

-to get reports of reduction or abolition of tax by D. B. and they are not to take effect without the sanction of L. G. when there is an outstanding debt due by L. B. S. **75**, p. 41.

-to grant permission for levying pilgrim-tax in consultation with the Government of India S. **75**, p. 41.

-when tolls are desired to be levied by D. B. on foot passengers passing over a public bridge L. G's. sanction is to be taken S. **104**, p. 54.

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-the pilgrim-tax rates to be approved by L. G. S. **110**, p. 58.
-to determine whether the pilgrim-tax is to be for a period or throughout the year S. **110**, p. 58.
-may make rules for the collection of pilgrim-tax. S. **110**, p. 58.
-is to be decided in which local area a person has exercised a profession and apportion the tax between two L. areas if necessary. **Sch. IV R. 10**, p. 129.
-may specially authorize the expenditure of L. F. outside L. area S. **112**, p. 59.
-may sanction the use of L. F. by L. B. for the public exhibition, entertainment, etc., and for charitable fund for relieving the poor, &c. **Sch. V R. 4**, p. 143.
-may transfer a share of the excise revenue to the District. **Sch. V R. 7** (a).
-mak make such other recurring and non-recurring subsidies to L. F's. **Sch. V R. 7** (b), p. 144.
-may grant permission to D. B. to lodge L. F. in a bank. **Sch. V R. 8**.
-when previously authorized by L. B. may draw money without cheque or order against L. F. **Sch. V R. 8**, p. 148.
-'s previous sanction is necessary if D. Bs. want to maintain a tramway, omnibus, rope-way, etc. S. **113**, p. 60.
-many alter the consolidated budget received by 15th February from D. Bs. when they do not provide for liabilities and working balance. S. **117**, p. 62.
-appoints auditors to check the a/c of L. F. S. **120**, p. 63.
-may sanction the payment of expenditure of one L. B. on behalf of another by the other L. B. S. **121**, p. 63.
-when not so paid within 30 days L. G. may do it. S. **121**, p. 63.
-may approve when L. B. asks for contribution from pilgrim places S. **128**, p. 67.
-may modify the order of L. B. in granting, postponing or refusing to license the burning or the burial-ground. S. **141**, p. 72.
-may modify the prohibition order of using the burning or burial ground. S **146**, p. 74.
-may restrict the power given to L. Bs. to grant license to put up varandahs and to lease road sides. S. **16**, p. 80.
-is to approve the by-laws framed by D. B. as to the scale of fares or rates for licenses granted to motor vehicles. S. **165**, p. 82.
-may make such order or give such direction as T. B. and U. B. would have done when applied for the construction of factories to use power, etc. S. **196**, p. 93.
-may make rules and prescribe forms for all purposes mentioned in S. **199**, p. 95.
-may frame rules adding to, or cancelling any of the schedules excepting schedules I, VIII, IX, S. **201**, p. 97.

Local Government—contd.

-draft rules are first to be placed before Legislative Council and they are to be approved by res. S. 201, p. 97.
-is to confirm the by-law, the cancellation or the alteration of it. S. 205, p. 101.
-at the request of L.B., L.G., may extend the portions of D. Municipalities Act 1920 to the L. Bs. concerned. S. 206, p. 101.
-modifications issued by L. G. are to be published in the Fort St. George Gazette. S. 215, p. 106.
-may frame rules for the compounding of offences. S. 226, p. 113.
-with the sanction of the L. G suits may be instituted by L. B. against L. B. Ms. S, 227, p. 113.
-may authorize any person to exercise their powers, except the making of rules, altering or cancelling of schedules and may withdraw. S. 233, p. 115.
-may be referred to the disputes between L. Bs, L. authorities, Municipalities, Cantonments, etc., and its decision is final. S. 234. p. 116.
-may appt. different dates for the commencement of different provisions of the act for different L. Bs. in different parts of the Madras Presidency. S. 237, p. 116.
-may apply any part of this act with such modifications to scheduled districts under Schedule Districts Act. S 238 p. 117.
-if difficulties arise in first constitution or reconstitution, L. G. may do such things to remove them. S. 239, p. 117.
-is to appt. Ms. in the case of first constituted L. Bs. for one year to T. Bs. and D. Bs. S. 240, p. 117.
-may dispose the property of the non-existing L. Bs. as it deems fit. S. 240, p. 117.
-L. G. is to determine the total and elective No. of Ms. of Nilgiri and Koraput D. Bs. Sch. X, R. 5, p. 158
-is to make appointments of D. B. Ms. after the commencement of this Act to fill the vacancies Sch. X. R. 8, p. 160.
-is to fix the time for the reconstitution of T. Bs. Sch. X, R. 9, p. 161.
-and U. Bs. Sch. X, R. 13, p. 163.

Lodging house.

if secretary or manager fails to furnish the list of names of the occupiers, their profession and the period of occupation punishment is Rs. 100. Sch. VIII, S. 97, pp. 52, 150.
-requires license when notified. S. 193, Sch. VII, pp. 91, 149.
-D. B. may frame by-laws for the regulation of, S. 202, p. 98.

Loss.

-every M. of L. B. is liable for, of money and property of L. Bs. S. 227, p. 113.

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Machinery.
-installation See FACTORY.

Madras City
-Madras Local Boards Act XIV of 1920 does not extend to, S. 237.

Madras City Municipal Act, 1919.

Madras District Municipalities Act, 1920.
-those that paid professional tax under these acts are exempted from paying professional tax to L. B. S. 93, p. 50.
-L. B. Act does not extend where, extend. S. 237, p. 110.

Madras Estate Land Act.
-a land-holder under the act paying Rs. 10, is entitled to vote for T. B Sch. III, p. 123.
-if within U. limits is entitled to vote for U. B. Sch III, p. 123.
-a ryot or tenant under the act paying Rs. 10, is entitled to vote for T B. and if within U. limits is entitled to vote for U. B. Sch. III, p. 123.
-reduction of land-cess in certain cases to land-holder under, S. 79, p. 43.

Madras Endowments and Escheats Regulation.
-B. of Revenue may hand over to L. B. the inams taken by them under, S. 63, p. 35.

Madras Karnam Regulation 1802.
See KARNAMS. S. 84, p. 46.

Madras Limited Proprietor Act.
See S. 3 (9), p. 2.

Madras Local Board Act, 1884.
-all property, rights, interests and arrears of L. Bs. under, vest in the L. Bs. under this act. S, 235.
-accumulations under the, may be utilized for purposes in S. 113, S. 236.
-is otherwise called the old act. Sch. X. R. 5.

Madras Presidency.
-L. B. Act XIV of 1920 extends to the whole of, except Madras City and Municipalities. S. 237, p. 116.
-different parts of, may have different provisions of the act on different dates. S. 237, p. 116.

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Madras Rent Recovery Act.

-if land-cess is not paid by land-holders the holding may be brought to sale under the above act. S. **91**, p. 49.

Madras Revenue Summonses Act. 1869.

-District Collector may summon parties for ascertaining the land-cess of lands. S. **85**, p. 46.

Madras Rent and Revenue Sales Act, 1839.

-officer is qualified to sell article seized for the recovery of toll. S. **107**, p. 56.
-Tahsildar alone or his servants are qualified to sell.

Magistrate.

-before, a defaulter for non-payment of taxes may be prosecuted. **Sch. IV, R. 33.**
-may convict a defaulter for non-payment of professional and company tax to a fine of double the tax. **Sch. IV, R. 39**, p. 137.
-may convict any person suffering from dangerous disease for getting into a public conveyance without informing and precaution and also make him pay disinfecting charges. S. **134** p. 69.
-when convicting a person for not having license may recover summarily the license fees along with fine. S. **212** (9) p. 105.
-may fine Rs. 50 for not possessing license, when no special punishment is provided for. S. **219**, p. 109.
-may fine Rs. 50, for not complying with the notice. S. **220**, p. 109.
-when any case for the recovery of dues to L. B. is refd. to a, he is to summon the parties, hear their evidence and determine the question and then pay costs also. S. **221**, p. 110.

Malabar Land Registration Act.

-a person registered under, with the proprietor is entitled to vote for T. B. **Sch. III**, p. 123.
-and if within U. limits is entitled to vote. S. **III**, p. 123.

Man.

-See WOMAN, LIFE, SAFETY, HEALTH.

Manager.

-of a hotel, club, boarding or lodging home, residential chamber, if fails to furnish the list of occupiers' names, their profession or their period of occupation punishment is Rs. 100. **Sch. VIII**, S. **97**, pp. 5?, 150.
-in charge of private markets is not to keep that causing nuisance. S. **178**, p. 87.

Manchils.

-come under Palanquin. S. **3 (15)**, p. 4.

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Manufacturing Plant.

-installation. See FACTORY.

Manure.

-artificial manufacturing of, requires license when modified. S. 193, Sch. VII, pp. 91, 149.

Markets.

-L. F, may be applied for public, S. 112, p. 59.
-L.F., shall be public, S. 167, p. 83.
-T. B. may provide places for public, and levy fees. S 168, p. 83.
-may be closed with the permission of D. A. S. 168, p 83.
-no goods, animals etc., are to be exposed for sale without permission. Any person or his servant who disobeyed by-laws can be evicted by P. or his farmer. S. 169, p. 84.
-no new private, is to be opened after the act. S. 170, p. 85.
-a private, is not to be kept open without obtaining a license annually by applying for it six weeks earlier. S. 171, p. 85.
-license is to be posted up in some conspicious place. S. 171, p. 85.
private, owner is to apply to D. B. P. to recognise his rights. S. 172, p. 85.
-after getting a certificate T. B. is to give a license to private owner. S. 172, p. 85.
-private owner of a, aggrieved by not getting a certificate mentioned above may sue within 6 months. S. 173, p. 86.
-when private owner of a, is permitted to levy fees, he is to pay 15 o/o of the gross income. S. 174, p. 86.
-nothing is to be sold in an unlicensed, S. 175, p. 86.
-private owner is to put in when ordered gates, etc, pave, etc., ventilate, remove filth keep clear, etc., S. 176, p. 86.
-T. B. may cancel or suspend license when the above order is not carried and the, is not to open. S. 177, p. 87.
-a thing causing nuisance is not be kept in a, S. 178, p. 87.
-T. B. may close a private, S. 179, p. 88.
T. B. may acquire the rights of a private, under Land Acquisition Act 1894. S. 180, p. 88.
-when T. B. refuses to grant license private owner may appeal to D.B. and the execution of order be suspended. S. 181, p. 88.
-person in charge of, may expel infectious or dangerous disease person. S. 182, p. 88.
-powers of U. B. over, in U. limits is same as that of T. B. mentioned above. S. 188, p. 90.
-D. B. may frame by-laws for the inspection of public and private, S. 202, p. 98.
-P. may test and examine the weights and measures in the, S. 218, p. 109.

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Measures.

-conditions may be laid in the license to markets the kind of, to be used, S. **171**, p. 85.
-D. B. may frame by-laws prescribing methods of sale of articles by, S. **202**, p. 98
-prescribing standard. S. **202**, p. 91.
-may be tested and examined by P. to prevent and punish offences under Chapter. XIII of the I. P. Code. S. **218**, pp. 109.
-when notice given to measurers to take license and they fail they are removable but time is to be given and when not complied with P. may do it. S, **220**, p. 109.

Measurement.

-P may enter to take. S. **217**, p. 108.

Measurers.

-are to pay fees for license if in public market. S. **168**, p. 83.

Mechanical-Power. See FACTORY.

Meat.

-D.B. may frame by laws for. the prevention of the sale or exposure for sale of unwholesome. S. **202 (10)**, p. 99.

Medical Relief.

-L.G. may frame rules as to L.B.'s paying grants-in-aid to, S. **199(f)**, p. 95.

Medical Officer.

-any, of L.B. may certify that the water of any well, etc. is not good. S. **124**, p. 66.

Medical Practitioner.

-may grant certificate to a minor that he may be admitted into school or college as he is free from dangerous disease and its infection. S. **136**, p. 71.
-certificate is to be produced from, if a small box inculated person intends to go out within 40 days. S. **139**, p. 71.

Meeting.

-of D.B., by not less than 3/4 No. of Ms. at a, specially to declare the total No. of the D.B. and T.B. S. **10 (1) (a)**, p. 9.
-the above res. is to be confirmed after 3 months in a similarly constituted. S. **10 (1)**, PROVISO p. 9.
-T.B. to declare in a specially convened, the No. of Ms. of U.B. S. **10**, p. 10.
joint committees may be appld. in a, convened. S. **29**, p. 17.

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Meeting—contd.

-conduct of proceedings are to be given. S. 31, p. 19.
-for complete details about, See Sch. II, p. 119.
-of Local Board is to be held once in every month, or as often as possible at P. directs. Sch. II, R. 1, p. 119.
-when 1/4 No. of Ms. request, P. is to call for a meeting and if 6 days' notice is given in U. Bs. and 10 days' notice is given in D.B. and T. Bs. Sch. II, R. 2, p. 119.
-3 clear days' notice is to be given for U.B., Sch. II. R. 3, p. 120.
-7 clear days' notice is to be given for D.B. and T. B. Sch. II, R. 3, p. 120.
-shall be open to public. Sch. II, R. 4, p. 120.
-in particular instances the P.M. to decide whether the public or portion of it are to withdraw. Sch. II, R. 4, p. 120.
-to decide all questions by majority of votes when votes are equal P.M. shall have a second or casting vote. Sch. II, R. 5, p. 120.
-quoram is at least 1/3. Otherwise no business is to be conducted. Sch. II, R. 6. p. 120.
-is to stand adjoined if in the ½ an hour the required quoram is not formed. Sch. II, R. 7, p. 120.
-minutes are to be drawn in a book. Sch. II, R. 8, p. 120.
-of T.Bs. and D.B., minutes are to be published in the Disitrict Gazette at the L.F. cost. Sch. II, R 10, p. 121.
-is to be presided over by P. or in P.'s absence by V. P. or when both absent by a M chosen. S. 32, p. 19.
-order and points of order are to be decided by P. ; P's decision is final.; P. In a meeting means V.P. or P.M. S. 32, p. 19.
-M of L.B. or committee not to take part if he has some pecuniary interest. S. 34 (1), p. 20.
-P. may prohibit, etc., from taking part or voting any M. if interested. S. 15, p. 20.
-when M. challanges P.'s decision, is to decide. S. 34 (2), p. 20.
-P. may ask a M not to be present. S. 34. (3), p. 20.
-Rules may be framed by L.G. as to the moving of res. in L.B. S. 199 (m), p. 96.
-during transitory period D.B.P. is to fix a date for, for the election of T.B.P. and Ms. to D.B., Sch. X, R. 22, p. 163.
-similarly T.B.P. is to fix date for the election of U.B.P. Sch. X, R. 15, p. 164.

Members.

-D.B. Ms. Max. 52. Min. 24. T.B. Ms. Max. 24. Min. 12.
-U.B. Ms. Max. 15. Min. 7. S. 7, p. 8.
-T.B.P. is an ex-officio D.B.M. S. 8, p. 8.
-are partly elected and partly appointed. S. 9 (1), p. 8.
-proportion of the elected, shall be not less than three-fourths. S. 9 (2), p. 8.

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Members—cont'd.

-an ex-officio D.B.M., if not getting G. salary (other than V. M.), shal be an elected, S. **9**, (3), p. 8.
-remaining m mbers shall be apptd. by the L.G. in D. Bs. by the D.B P. in T. Bs. ; by the T.B.P. in U. Bs. S. **9** (4), p. 9.
-determination of No. of Ms. to L. Bs. proportion to be elected and apptd. S. **10**, p. 9.
-L. G. may modify or cancel the total No. of L. B. Ms. S. **10**, p. 9.
-office for 3 years after publication under S. **10**, Sec S. **11**, p. 10.
-may resign by giving notice to P. S. **16**, p. 42.
-their election or appt. to be notified. S. **19**, p. 14.
-not to receive any salary or other remuneration. S. **20**, p. 14.
-during temporary absence of P. and V.P. delegated M. to do the work. S. **23**, p. 15.
-D.B.P ; T.B.P; V.B.P ; may delegate executive powers. S. **23 & 24**, p. 15.
-may call the attention of P. to (*a*) the neglect in the execution of work, (*b*) to the waste of property, (*c*) to the wants of any locality, (*d*) may suggest improvements, (*e*) have the right to move the resolution, (*f*) to interpellate the P. on L. B. matters, (*g*) shall have access to the records of L.B. S. **26**, p. **16**.
-individual, may be apptd. to enquire and report on any matter. S.**28**, p. 17
-to be apptd. as Committee M. and none else except as provided in Ss. **28, 29**, p. 17.
-division of duties of Ms. is to be given. S. **31**, p. **19**.
-present to sign the minutes of meeting of L. Bs. when P. and presiding Ms. are absent. **Sch. II, R. 9**, p. 120.
-may send a minute of dissent within 24 hours to the P. **Sch. II, R. 10**, p. 121.
-may be deputed by res. of L. B. to make an enquiry, to inspect any institution, work or property, to check measure works or to muster workmen or to bring to L. B.'s or P's notice any neglect in the execution of work or waste or loss of L.B. property. **Sch. II, R. 13.**
-to preside, if chosen over L. B.meetings when P. or V. P. is absent. S. **32**, p. **19.**
-not to take part in any meetings of L. B. or committee if he has some pecuniary interest. S. **34** (**1**), p. 20.
-may be prohibited by P. from taking part or voting if M. has that interest. S. **34** (2), p. 20.
-M may challenge the P.'s decision and then it is to be decided by the meeting. S. **34** (3), p. 20.
-P. may ask a M not to be present under above circumstances. S. **34** (4), p. 20.
-M.'s act not to be invalidated by reason of a defect in the establishment or disqualification. S. **35**, p. 21.

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Members—contd.

-Ms. are to vacate when L. Bs. are dissolved by L. G. S. **45**, p. 26.
-M's. qualification to be a D. B. M. See D. B. M.
-M.'s qualification to be a T. B. M. See T. B. M.
-M s. qualifications to be a V. B. M. See V. B. M.
-salaried officer of a G. is not qualified to be a M. of T. B. or U.B. by election excepting village headmen. S. **54**, p. 30.
-may be women if otherwise qualified of T. B. or U. B. Ss. **52** to **56**, pp. 29 to32.
-is bound to cease to be so if he is disqualified by the following reasons,(*a*) if sentenced to imprisonment of more than six months becomes unsound deaf, muse or a leper, (*b*) adjudicated a bankrupt on insolvent if acquires any interest and if apptd to any office of L. B., (*c*) if accepts any employment under any member, (*d*) ceases to reside in an area over which L. B. has jurisdiction, (*e*) or within 3 miles thereof fails for 3 consecutive months to attend. In the last case the L. B. may restore such a person to office. S. **56**, p. 31.
-M.'s disqualifications if not admitted by M. or in doubt are to be determined by the D. Judge. Pending that decision the candidate or M. is qualified. S. **57**, p. 32.
-debarred from being electors, candidates or Ms. for 5 years, if they are convicted under Chapter IX-A of the I. P Code. S. **59**, p. 33.
-rules for the eletion and appts. of Ms. may be made by L.G. S. **199**, p. 95.
-L. G. may frame rules as to the right of Ms. to interpellate the P. S. **199 (b)**.
-when disqualified acts as such may be punished with Rs. 200, S. **208**, p. 102.
-notice is to be given to M., before action is to be brought. See NOTICE. S. **226**, p. 113.
-shall be liable for the loss, waste, misapplication of any money or property. S. **227**, p. 113.
-suit may be brought within 3 years by L. B. against M. with the sanction of L. G. or Secretary of State for India. S. **227**, p. 113.
-is not to be obstructed when doing duty. S. **229**, p. 114.
-the above is to be read subject to **Sch. X.** S. **238**, p. 117.
-in the case first constituted D. B, and T. Bs for not more than a year L.G. may appoint Ms. and D. B. P. may appt. Ms. in the case of U. Bs. S. **240**, p. 117.

See LOCAL BOARDS, APPOINTED MEMBERS, ELECTED MEMBERS.

Military Stores.

-belonging to Govt. passing in carriages, &c., through toll gates are exempted from paying tolls. S. **104**, p. 54.

Minor.

-is not to be permitted to attend school or college by parent, &c., when T. B. P. or U. B. P. so directs. S. **136**, p. 71.

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Minor Communities.
-in appting. Ms. due regard is to be had to them. S. 9 (5), p. 9.

Minutes.
-of proceedings of a meeting of L. B. to be drawn in a book. Sch. II, R. 9, p. 120.
-shall be signed by the P. or P. M. and in their absence by some one of the Ms. present thereat. Sch. II, R. 9.
-shall at all times be opened to the inspection of tax-payers. Sch. II, R. 9, p. 120.
-copy of D. B. and T. B. meeting's minutes to be published in the District Gazette at the L. F. cost. Sch. II, R. 10, p. 21.
-within 3 days of the meeting copy to be sent by T. B. P. to the D. B. P. and U. B. P. to T. B. P. Sch. II, R. 10, p. 121.
-any dissent received within 24 hours from any M. must be sent along with the original. Sch. II, R. 10, p. 121.

Misapplication.
-every M. of L. B. is liable for the, of money and property of L. B. S. 227, p. 113.

Miscellaneous.
-Chapter XIV. See 212 to 240, pp. 103 to 118.

Misconduct.
-of M. if caused loss of money or property of L. B. M. is liable. S. 227, p. 113.

Misrepresentation.
-if grantee obtains a license by, it may be suspended or revoked by P. S. 212 (6), p. 104.
-an appeal against such order lies to L. B. S. 212 (6), p. 104.

Mistake.
-assessment or demand is not to be impeached on a/c of, in respect of name, property, &c. S. 228, p. 114.

Modification.
-of No. of Ms. See D. B. Ms. ; T. B. Ms. ; U. B. Ms.
-of the total No. of Ms. may be done by L. G. See Ms. L. G. S. 10 (5), p. 10.
-of res. passed not to be done within 3 months except by ¾ No. of votes of the full No. of Ms. of L. B. in a specially convened meeting. Sch. II, R. 8. p. 120.
-of tax or toll is to be effected by the res. of D. B. and till then the tax or toll is to be levied. S. 77, p. 42.
-of toll is to be notified by D. B. S. 103, p. 55.
-of tax imposed by P. may be done by L. B. Sch. IV, R. 29, p. 133.
-T. B. may cause, of the market license for breach. S. 171, p. 85.
-Legislative Council may make, in the draft rules with ref. to schedules. S. 201, p. 97.

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Modification—contd.

-provisions of D. Municipalities Act 1920 may be extended by L. G. at the request of D. B. S. 206, p. 101.
-of a license must be in writing. S. 212 (4), p. 104.
-See RESOLUTION; TOLL; LOCAL GOVERNMENT; TOTAL.

Mohummadans.

-in appting. Ms. due regard should be had into, S. 9 (5), p. 9.

Money.

-no suit shall be brought for the money collected under the authority of the Act. S. 225, p. 112.
-every M. is liable for the loss of, if it is due to negligence, &c. S. 227, p. 113.

Money-Lending.

-income derived from, is to be taxed with professional tax. S. 93, p. 50.

Mortgage.

-L. G. may make rules as to the transfer of L. B. property by, S. 199 (d), p. 95.

Mosquitoes.

-when any tank becomes the breeding place of, the owner may be asked by P. with the approval of L. B. to fill up. S. 123, p. 65.

Motor Cars, Motor Cycles, Motor Lorries, Motor Omnibuses, Motor Vehicles.

-are carriages. S. 3 (4), p. 2.
-if, are to be introduced by D. B. it is to get previous sanction of the L. G. S. 113, p. 60.
-are not to run for hire without a license from the D. B. P. S. 165, p. 83.
See CARRIAGE, TOLL, RATES, FARES, VEHICLES.

Movable.

-See PROPERTY.
-may be distrained if tax not paid. Sch. IV, R. 33, p. 134.
-certain, mentioned in Sch. IV, R. 33 are excepted from being distrained. Sch. IV, R. 83, p. 134.

Mule.

-is leviable with toll. See TOLL.

Municipal Board.

-may appt. joint committee with L. B., etc. S. 30, p. 18.
-is to defray its costs proportionately. S. 30, p. 18.
-dispute between, Contonment L. B. may be referred to L. G. S. 234, p. 116.

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Name.

-mistake or error in respect of, is not to impeach the assessment or demand. S. 228, p. 114.

Neglect.

-of M., if caused loss of money and property of L. B., M. is liable. S. 227, p. 113.

Nilgiri District Board.

Chapter III does not apply to, Sch. X, R. 5, p. 160.
-for special rules see Sch. X R. 5, p. 160.

Non-Commissioned Officer.

-of regular forces of His Majesty if returned or discharged is entitled to vote for T. B. or U. B. Sch. III, p. 123.

Nominated.

-See APPOINT, APPOINTMENT, APPOINTED MEMBER.

Notice.

-of the manner, time, and place of meeting is to be given. S. 31, p. 19.
-of vacancy of the house is to be given during or at the time of vacancy of the house. S. 101, p. 53.
-of amending or altering house, company or professional taxes of L. B. is to be given to the person concerned before so amending. Sch. IV, R. 5, p. 126.
-of the publication of house-tax books is to be given to the public for inspection and every person affected by any alteration or amendment is to be given, Sch. IV, RR. 23, 24, 25, pp. 131, 134.
-is to be given when companies' or profession tax is demanded. Sch. IV, R. 2, p. 134.
-is to be given to owner when the stream, etc., is injurious to health etc, to fill up. S. 123, p. 65.
-when Medical Officer of L. B. certifies that water is not good, is to be given to owner. etc. S. 124, p. 66.
-may be given by T. B. P. or U. B. P. to occupier do disinfect dangerous diseased places. S. 131, p. 68.
-is to be given by U. B. P. or T. B. P when places of public entertainment are ordered to be closed. S. 135, p. 70.
-is to be given to parent, etc., of a minor when such is not to attend school on a/c of dangerous disease or its infection. S. 136, p. 71.
-is to be affixed at every burning or burial ground. S. 143, p. 73.
-is to be made of the prohibition of the use of burning or burial ground S. 146, p. 74.
-is to be given for proceedings under the Chapter X. Ss. 147 to 156, pp. 74 to 78.

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Notice—contd.

-notice to be given for the removal of encroachment. Ss. **158, 159,** pp. 79, 80.
-is to be given to owner adjoining public road wherein P. asks for removal of projections, etc. S. **160**, p. 80.
-when one occupies L. B. Land without sanction, may be given to vacate and remove construction, etc. S. **164**, p. 82.
-of the license given to a market is to be made. S. **171**, p. 85.
-T. B. may issue, to owner, etc., of a market to construct gates, pave the way, etc., ventilate, keep clean and sanitary the market. S. **176**, p. 86.
-is to be given specifying the time after which the proposed draft rules will be considered. S. **201**, p. 97.
-punishment after the issue of a, by P. for breaking by-law of D. B. may be Rs. 10 as fine for every day of the breach. S. **203**, p. 100.
-is to be given specifying the time after which the proposed draft rules will be considered. S. **204**, p. 100.
-is to be in writing and bear the signature or facsimile of P. S. **214**, p. 106.
-service of, see S. **216**, p. 107.
-of 6 hours', is to be given if P. wants to enter into dwelling house without consent. S, **217**, p. 108.
-sufficient, is to be given to the removal of women when P. wants to enter into a dwelling house. S. **217**, p. 108.
-when, is given for the execution of any work or to take any measure reasonable time is to be given and if not complied with P. may do it and the penalty may be Rs. 50. S. **220**, p. 109.
-action against L. B. M. or servant of L. B. is to be let known two months prior to the action by giving, to the L. B. or at the residence of M. or servant. S. **225**, p. 112.
-if no notice is given, suit is to be dismissed. S. **225**, p. 112.
-want of form in, in a sale or distraint is not to make it unlawful or a seller a trespasser. S. **228**, p. 114.

Notification.

-of the modified total No. of D. B. Ms. ; T. B. Ms. ; U. B. Ms. is to be published as prescribed. S. **10 (3)**, p. 10.
-is to be caused of the election or appt. of P., V. P. or Ms. S. **19**, p. 14.
-is to be made when L. G. removes D. B. P. or T. B. P. S. **43**, p. 25.
-is to be made when D. B. P. removes U. B. P. S. **44**, p. 26.
-is to be made when L. G. dissolves or reconstitutes a L. B. S. **45**, p. 26.
-of (S. 47) election of D. B. M. ; of (S. 48) electoral circles in a T.B. ; of (S. 48) wards in a U. resolutions to be published. S. **50**, p. 28.

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Notification—contd.

-Is to be made when D. B. vests the immovable property of one L. B. in another L. B. within jurisdiction. S. **62**, p. 34.
-is to be made by D. B. P. when D. B. determines any toll or tax is to be levied. S. **77**, p. 42.
-may be made by D. C. requiring every landholder to furnish lists of lands and the rents due under them, etc., S. **80**, p. 45.
-is to be made by D. B. where tolls are to be collected, and when they are modified or cancelled. S. **105**, p. 55.
-when dangerous disease persons' conveyances, etc., are to be removed is to be made by T. B. P. or U. B. P. S. **132**, p. 69.
-that all animals are to be slaughtered in a slaughter-house may be made by T B. or U. B. with the former's sanction. S. **190**, p 90.
-T. B. may notify that no place is to be used for purposes in Sch. VII without a license. S. **193**, p. 91.
-commencement of notification is to take place after 60 days. S. **193**, p. 91.
-of the extension of some provisions of D. Municipalities Act 1920, by L. G. to L. B. is to be made in *Fort. St. George Gazette* S. **206**, p. 101.
-every, shall be published in the official Gazette of the District both in English and vernacular. S. **215**, p. 106.
of L. G. is to be published in English in the *Fort St. George Gazette*. S. **215**, p. 106.
-L. G. may by, delegate all its powers excepting to make rules and alter schedules. S. **233**, p. 115
-during transitory period L. G. may notify the total No. of Ms. of each D. B., No. or proportion of such is to be elected by T. B. and returned to D. Bs. **Sch. X R. 7**, p. 160.
-L. G. may notify a date after the act for the reconstitution of T. B. **Sch. X. R. 9**, p. 161.
-so also for U. B. **Sch. X. R. 13**, p. 163.
-L. G. may appt. by, the commencement of different provisions of the act for different L. Bs. on different dates in different parts of Madras Presidency. S. **237**, p. 116.
-may be made for the ceasing of a L. B. S. **240**, p. 117.

Nuisance.

-defined in S. **3 (13)**, p. 3.
-sink, drain, latrine, or stable water causing, is not to be allowed to flow into public road. S. **129**, p. 68.
-when caused by quarries, the L. B. may stop. S. **151**, p. 76.
-when the opening of a market is a, T. B. or U. B. may ask for its removal S. **178**, p. 87
-when installation of power, etc., is likely to cause any, the license may not be granted. S. **194**, p. 92.
-when, is caused by power the T. B. or U. B. may cancel the license or vary it. S. **195**, p. 93.

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Number.

-of D. B. Ms. Max. 52 ; Min. 24.
-of T. B. Ms. Max. 24 ; Min. 12.
-of U. B. Ms. Max. 15 ; Min. 7. S. **7**, p. 8.
-of Ms. to the L. B. and the proportion to be elected. S. **10**, p. 9.
-of Ms. of D. B. and T. B. to be declared by 3/4 No. of D. B. Ms. S. **10** (1), (*a*) p. 9.
-D. B. P. is to be excluded from the total No. of D. B. Ms. S. **14**, p. 11.
-of D. B. Ms. during transitory period is to be fixed. **Sch. X**; R. **7**, p. 160.
See MEETING.

Obliterate.

-notice by L. B. or P. is not to be, S. **230**, p. 115.

Obstruct, Obstruction.

is not to be made in public road; P. may ask for its removal. S. **158**, p. 79.
-See ENCROACHMENT.
-no, is to be placed in public road without P's previous permission. S. **162**, p. 81.
-when made it is to be lighted in the night. S. **163**, p. 81.
-no L. B. or P. o. M. or contractor is to be, when doing duty. S. **229**, p. 114.

Occupation.

-person suffering from dangerous disease not to engage in any, S. **132**, p. 69.
of L. B.'s land without sanction entitles L. B. to recover penalty and compensation from the trespasser. S. **164**, p. 82.
-mistake or error in respect of, is not to impeach the assessment. S. **228**, p. 114.

Occupier.

-of land or building, when asked by T. B. P. or U. B. P. if fails to give the names of the occupiers, their profession, and their periods of occupation, is liable to be fined to Rs. 100/- **Sch. VIII.** S. **97**, pp. 52, 150.
-list of, in Union houses is to be prepared by village karnam. **Sch. IV. R. 21**, pp. 131.
-names of, of the houses in the Union are to be found in the tax books. **Sch. IV. R. 22**, p. 131.
-may contract with T. B. P. or U. B. P. for the scavenging. S. **127**, p. 67.
-not to allow water or filth from any sink, drain, latrine or stable. S **129**, p. 68.

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Occupier—contd.

-of a dangerous disease place is to cleanse and disinfect when T. B. P. or U. B. P. directs and to pay expenses when such is done by T. B. P. or U. B. P. S. **131**, p 68.
-Of a place of public entertainment is to close when U. B. P. or T. B. P. gives notice. S. **135**, p. 70.
-is to give information to T. B. P. or U. B. P. or village headman when small-pox is in existance. S. **138**, p. 71.
-is to give cost of fencing or taking down a structure by P. S. **147**, p. 74.
-when tree is likely to fall. occupier is to cut, fence, etc., at the request of P. or if P. does it, is to pay cost. S. **148**, p. 75.
-of a building with tree or hedge near a public road may be asked by notice by P. to fence, trim, cut, or lower the wall when it is high. S. **149**, p. 75
-cleansing and draining building, etc., in non-union area. See OWNER. S. **152**, p. 77.
-line washing the above. See OWNER. S. 153, p. 77.
-see OWNER for encroachment affairs. S. 159, p. 79.
-for market. See OWNER. S. **176**, p. 86.
-is to be given if P wants to enter his dwelling house without his consent 6 hours notice. S. **217**, p. 108.

Offal.

-storing, etc., of, requires license when notified. S. **193**, Sch. **VII**, pp. 91, 149.

Offence.

-caused by act, omission, place or thing is a nuisance. S. **3 (13)**, p. 3.
-to reveal the secrecy of voting in a poling room by the polling officer, clerk, or person in attendance is an offence punishable with six months. S. **58**, p. 33.
-persons convicted under chapter IX-A of the I. P. Code, are disqualified from voting, standing as candidates or M. of the L. B. for five years. S. **59**, p. 33.
-For other offences See Sch. **VIII**, p. 207.
-non payment of company and profession taxes wilfully will be an, punishable to a fine of double the tax by a magistrate. Sch. **IV**, R. **39**, p. 137.
-a M. acting when disqualified is an offence and punishable to not more than Rs. 200/- as fine. S. **208**, p 102.
-acquisition of an interest in the contract or employment of L. B. by an officer or servant of L. B. is an offence under S. 168. of the Indian Penal Code. S. **209**
-if P. is prevented when entering into any land or building the, is wrongful restraint. S. **210**, p. 103.

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Offence—contd.

-when convicted for the offence of not possessing a license, license fee may also be recovered with fine. S. 212 (9), p. 105.
-to prevent and punish offences under chapter XIII of the I. P. Code P. may see or examine weights and measures. S. 218, p. 109.
-is committed if one does act without license. S 219, p. 109.
-if notice is not complied with it is an, S. 220, p. 109.
-no prosecution for any, be launched except as provided in. S 223, p. 111.
-and failure to take license shall be deemed to be a continuing offence till the end of twelve months. S. 223, p 111.
-L. G. may frame rules to compound, S. 226, p. 113.

Office.

-of members, term of, is 3 years. S. 11, p. 10.
-every L. B. must have one. Sch. II. R. p. 119
-when P.'s or V. P's., is vacant the act done not to become invalid. S. 35, p. 21.
-in T. B. and U. B., a register of burning or burial grounds is to be kept. S. 143, p. 73.
-notice of action is to be delivered two months prior at the, of L. B. S. 225, p. 113.
during transitory period. See Sch. X, RR. 8 to 13, pp. 160 to 164.

Officers.

-appointed by L G. are entitled to look into the operations, institutions, books, documents, etc. of all the L. Bs S. 40, p. 24.
-of L. B. are bound to afford access to them to all institutions and books, etc. S. 40, p. 24.
-appointed by G. are to be governed by rules framed under the act. S 40, p. 24.
-of G. are not qualified for election excepting village head men. S. 54, p. 30.
-designation and grades of, to be placed before L. B. from time to time with salaries, etc. S. 67, p. 36.
-of L. B. other than D. Engineer and D. Health Officer are to be apptd. by P. S. 69, p. 37.
-of the L. B. are to be governed by the rules framed by L. G. in addition to the by-laws made by D. B. S. 71, p 38.
-of the L. B excepting D. Engineer, D. Health Officer and other servants lent by Govt. may be fined or punished by the P. S. 71, p. 38.
-may be granted leave by the P. S. 71, p. 38.
-may be deputed by D.C. to make enquiries for the collection of the land-cess. S. 84, p. 46.
-police in uniform or of L. B. when on duty are exempted from paying toll. S. 104, p. 54.

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Officers—contd.

-qualified to sell under Madras Rent and Revenue Sales Act for the recovery of toll is to give notice to the owner of the article seized and sell after two days. S. **107**, p. 56.
-authorized by P. may distrain if tax is not paid. **Sch. IV, R. 33,** p. 134.
-authorized by T. B. may close market when they have no license. S. **179**, p. 88.
-rules may be framed by L. G. as to the powers of inspecting and superintending, and election enquiring. S. **199 (2)**, p. 95.
-by-laws may be framed by D. B. with ref. to L. B. S. **202**, p. 98.
-of L. B., if knowingly acquires any interest or share in any contract or employment of L. B. is punishable under S. 168 of the I. P. Code. S. **209**, p. 102.
-not liable if he is only a shareholder or a member of the company but liable if he is director. S. **209**, p. 102.

Omission.

-that causes injury, danger, annoyance or offence to the sense of sight, etc., danger to life, health or property is a nuisance. S. **3 (13)** p. 3.
-to carry a resolution by a D. B. P. or T. B. P. will be the cause for removal by L. G. of D. B. P. or T. B. P. S. **43 (1)**, p. 25.
-to carry a resolution by U. B. P. will be the cause for D. B. P. to remove. S. **44 (1)**, p. 26.

Operations.

-of the L.B. such as schools, etc, registeres, etc., are to be inspected and superintended by the officers apptd. by the L. G. S. **40**, p. 24.

Opinions.

-See QUESTIONS.
-when D. B. P. and T. B. P. differ with ref. to carry on duties of U. B. or U. B. P. when the latter fails to do under S. 42, the opinion of D. B. P. is to prevail. S. **42**, p. 25.
-in the, of L. G. there must be sufficient excuse if D. B. P. or T. B. P. omits or refuses to carry out any res. S. **43 (1)**, p. 25.
-when L. G. thinks L. Bs. are incompetent and making defaults it may dissolve L. Bs. or reconstitute them. S. **45**, p 26.
-when P. is of, that the execution of work is to be carried he may do it. S. 220, p. 109.

Order.

-is to be prescribed by P. or P. M. of the L. B. meeting. S. **32**, p. 19.
-execution of order of L. B. or P. may be suspended or cancelled by L. G. S. **38**, p. 22

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Order—contd.

-the above may also be suspended by D. C. S. 38, p. 22.
-without, when authorized by L. B., L. G. may draw L. F Sch V. R. 9, p. 148.
-against L. F. are to be signed by P. or authorized person. Sch. V. R. 9, p. 148.
-the, of authority, cancelling etc., of a license must be in writing. S 212 (4), p. 104.
-within 30 days of date of, appeal may be filed. S 213, p. 105.
-when made for the execution of any work or to take measures reasonable time is to be given. S. 220, p 109.
-P M. or contractor acting according to, is not to be obstructed S. 229, p 114.
-P, with an order in writing of D. C.'s permission may require karnams and headmen to furnish account, etc. S. 231. p. 115.
-village Karnams and village Headmen are to obey that order. S. 232, p. 115.

Orphanages.

-L.F. may be applied for. S. 112. p. 59.

Out-house.

-is a building. S. 3 (3), p. 3.
-whether of masonry, bricks, wood, mud, metal or any other, S. 3 (3), p. 2.

Owner.

-defined in. S. 3 (14), p. 3.
-person receiving rent, etc. is, S. 3 (14), p. 3.
-person in charge of an animal or vehicle is, S. 3 (14), p. 3.
-of land or building, when asked by T.B.P. or U.B.P. if fails to give the names of occupiers, their professions, and their periods of occupation liable to be punished to pay a fine of Rs. 100/- S. 97. Sch. VIII, pp. 52, 150.
-list of houses in union to be prepared by village karnam on the requisition of U.B.P. Sch. IV, R. 21, p. 131.
-names of, of houses in the union is to be found in the house-tax Sch. IV. R. 22, p. 131.
-of a private stream, well, etc, may be required to cleanse or repair and drain any water by T.B.P. or M.B.P. S. 122, p. 64.
-when tanks, etc., are filled L.B. is to decide as to who should pay the amount. S. 123, p. 65.
-with the consent of, P. may set apart with the approval of L.B. any well, etc., for drinking puposes. S. 124, p. 66.
-may contract with T.B.P. or U.B.P. for scavenging. S. 127, p. 67.
-not to allow water from sink, drain, latrine or stable into public road. S. 129, p. 68.

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Owner—contd.

-of public conveyances may refuse to carry dangerous diseased person and is entitled for disinfecting and charges from him. S. **134**, p. 69.
-of a place of public entertainment is to close when U.B.P. or T.B.P. gives notice. S. **135**, p. 70.
-of burning or burial ground is to have it registered, otherwise it will go to T.B. or U.B. S. **140**, p. 72.
-is to pay the cost of fencing and taking down structure by P. S. **147**, p. 74.
-when tree is likely to fall, is to cut when P. requires and, is to pay costs when P. does it. S. **148**, p. 75.
-of a building, with tree, hedge or wall near a public road may be asked by notice by P. to fence, trim, cut or lower. S. **149**, p. 75.
-is to repair, keep in order or fill up when tank, well, bank, hole or dam is dangerous to public health or safety when P. orders to do so. S. **150**, p. 76.
-of a private property if within 20 years of public road or L.B's immovable property is not to work out a quarry or remove stone or earth without a license from L.B. S. **151**, p. 76.
-is to cleanse and drain building or land in non-union areas when T.B.P. so directs S. **152**, p. 77.
-U.B.P. may order owner to remove filth and obnoxious vegetation on any building or land and direct also to lime-wash. S. **153**, p. 77.
-of any premises to whom an encroachment notice is issued by P. may show that the projection, encroachment or obstruction was barred by law of limitation or erected with the permission or license of any local authority : and is to get reasonable compensation for removal of such only in certain cases. S. **159**, p. 79.
-of any premises may be given license to put up balconies, verandahs, etc, on public road. by P. with L.B's approval. S. **160**, p. 80.
-is to pay costs when P. removes them after the license is over. S. **160**, p. 80.
-adjoining public road is to remove noxious vegetation when P. requires. S. **162**. p. 81.
-T.B. may ask owner, etc, to construct gates etc., to pave floor, roof. etc. ventilate and keep sanitarily the market S. **176**, p. 86.
-no, is to keep a market causing nuisance. S. **178**, p. 87
-owner, etc. is to apply for license within 30 days after the date of notification under S. **193**, p. 91.
-when notice served, the name of the occupier or owner is not necessary to be mentioned in the notice,-in the case of the owners all names need not be mentioned. S. **216** (2), p. 107.

Palanquin.

-includes tonjons, manchils, chairs carried by means of posts, but not slings or cots used for carrying children and the sick. S. **3** (15), p. 4.

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Palanquin—contd.

-is to pay toll, when levied. S. **104**, p. 54.
-more than one toll need not be paid from sunrise to sunrise within 24 hours. S. **107**, p. 56.

Panchayat. See UNION PANCHAYAT.

Pandals.

-temporary erection of, P may grant license for, S. **106**, p. 80.

Passages.

-T.B. and U.B. may ask owner of a market to construct, S. **176** p. 86.
-of sufficient width to be made between stalls and shops, etc., S. **176**, p. 86.

Parks.

-D. B. may frame by-laws for the regulation of the use of, S. **202** (6), p. 98.

Partner.

-if officer or servant of L. B. acquires an interest in the contract, etc., of the L. B. as a, he is punishable under S. **168** of the I. P. Code. S. **209**, p. 102.

Pay.

-means salary. S. **3** (20), p. 5.
-is to be given to person, other than Rev. Divisional Officer and D. C, apptd. by L. G. to look after L. B's work when they fail to do it. S. **45**, p. 26.
-list of officers and servants of L.B. to be placed before L. B. from time to time. S. **67**, p. 36.
-trespasser into L B's land without sanction is to, compensation and penalty. S. **164**, p. 82.

Payment.

-by way of commission means salary. S **3** (20), p. 5.
-of only one toll is to be paid within 24 hours from sunrise to sunrise. S. **107**, p. 56.
-from L. F. may be made to health and welfare associations, etc. S. **112**, p. 59.
-in default of, of dues to L. B. it may be recovered under the warrant of a magistrate with further costs. S. **221**. p .110.
-payments due to L. B. at the time of this act may be recovered as under this act. S. **235**, p. 116.

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Penalty.

-if without L. B. sanction, L. B. land is occupied, may be levied. S. **164**, p. 82.
-is to be recovered as hereinafter provided. S. **164**, p. 82.
-for the breach of a by-law of D. B. may be Rs. 50/- as fine every day after conviction and Rs. 10/- as fine every day after notice from the President. S. **203**, p. 100.
-for offences in **Sch. VIII** and IX is mentioned in col. 4 of those schedules. S. **208**, p. 102.
-for acting as M. when disqualified is Rs. 200 as fine. S. **208**, p. 102.
-if an officer or servant of L.B. acquires an interest in the contract, etc. of L. B., is the punishment under S. 168 of the I. P. Code. S. **209**, p. 102.
-when no license is obtained, may be imposed Rs. 50 as fine. S. **218**, p. 109.
due to L. B. may be recovered under the warrant of a magistrate, with further costs. S. **221**, p. 110.

Permanently Settled Revenue.

-paying landholders are to get a remission of one half of the land-cess paid by them to D. C. on their revenue. S. **90**, p. 48.

Permission.

-of P. or L. B. may be cancelled by L. G. or suspended by L. G. and D. C. S. **38**, p. 22.
-building constructed without written, may be ordered to be demolished by T. B. P. and U. B. P. S. **160**, p. 80.
-previous, from P. is to be taken before holes or obstructions are put in public road. S. **163**, p. 81.
-is to be given by D. B. if T. B. wants to close public market. S. **168**, p. 83.
-without, no person is to expose goods in public market. S. **169**, p. 84.
-when applied for to construct factories, etc., to use steam-power, water-power, etc., if no reply is received within 3 months, is deemed to have been granted. S. **194**, p. 92.
-is to be in written and bear the signature or facsimile of P. S. **214**, See **License**, p. 106.

Pensions.

-of officers and servants of L. B. and L. G. are to be governed by the rules framed by L. G. or D. B. S. **71**, p. 38.
-of servants of L. G. lent is to be paid by L. B S. **24**, p. 39.
-on, from public or private appointments or income derived as pension from investment no profession tax need be paid. S. **93**, p. 50.
-of L. B. servant to be paid out of L. F. S. **112**, p. 59.

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Person.

-appointed by L. G. to do the duties of D. B. or D. B. P. when failed to carry out their duties. See L. G., D. B. P., and U. B. P. Ss. 41, 42, p. 25.
-his expenses are to be paid out of L. F. Ss. 41, 42, p. 25.
-D. C., D. B. P. or T. B. P. as the case may be to direct his expenses to be paid out of D. F., T. F. or U. F. as the case may be as a prior claim. Ss. 41, 42, p. 25.
-such persons apptd. by the L. G. may perform the duties of P. and of L. B. when such L. Bs. are dissolved or about to be reconstituted.
-they are to get pay if they are not D. Cs. and Rev. Divisional officers. S. 45 (3), p. 27.
-apptd. by L. G. shall have power to make contracts and be entitled to same protection as, Ms. S. 46, p. 27.
-apptd. by L. G. takes action under S. 42 in looking after T. B. or T. B. P. or U. B. or U. B. P. duties, when they fail to do and he should have the same protection as other Ms. S. 46, p. 27.
-compensation shall be recoved from L. B. if his actions are such for which compensation can be claimed from L. F. for the actions of Ps. and servants of L. B. S 46, p. 27.
-electoral roll of persons qualified to vote to T. B. and U. B. is to be annually published. S. 51, p. 29.
-whose names appear in electoral roll are entitled to vote in the elections of T. B. and U. B. S. 51, p. 29.
-if unsound mind or a deaf-mute not qualified to vote. S. 53, p. 30.
-disqualified for standing for election. See CANDIDATE.
-when M. gets disqualified, he ceases to be a M. See Ms.
-disqualifications of, standing as candidates or Ms. are to be decided by the D. Judge. S 57, p. 32.
-in attendance at a Polling Station not to reveal secrecy of voting. S. 58, p. 33.
-holding public or private appointments or receiving pension or income from investments not to pay professional tax. S. 93, p. 50.
-not to pass off without paying toll and he is liable to fine of Rs. 50 if he does so. Sch. VIII, S. 109, p. 57.
-whose tax other than land cess and pilgrim tax is going to be amended is to be given a notice. Sch. IV, R. 6, p. 126.
-are to be classified according to profession by P. Sch. IV, R. 9, p. 128.
-concerned are to be given notice of every amendment or alteration made in the tax books by U. B. P. Sch. IV, R. 25, p. 132.
-no, is to bathe, defile, within the water set apart for drinking or deposit any offensive or deleterious matter, etc., or allow drain and other water inside. S. 125, p. 66.
-suffering from any dangerous disease not to enter a public

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Person—contd.

conveyance without proper precautions and intimation ; is not entitled to enter into it ; is liable to punishment plus the disinfecting charges of the conveyance. S. **134**, p. 69.

if parent, or in charge of a minor is not to permit minor to attend school or college if U. B. P. of T. B. P. so directs. S. **136**, p. 71.

-inoculated not to leave village or town for 40 days without a certificate. S. **139**, p. 71.

-no, is to make a hole or put obstruction in the public road without P's. previous permission and he is to close it at his cost. S. **163**, p. 81.

-no person is to occupy L.B. land without previous sanction and if does so, compensation and penalty to be paid and the land to be vacated. S. **164**, p. 82.

-no, shall use the road for plying motor vehicle for hire without a license from D.B.P. S. **166**, p. 83.

-no, without permission is to expose goods in public market. S. **169**, p. 84.

-no, is to open a new market after the act. S. **170**, p. 85.

-no, is to keep a market without a license. S. **171**, p. 85.

-any, claiming to keep a market is to apply for recognition to D.B. and then he is to get a license after his recognition. S. **172**, p. 85,

-aggrieved by non-recognition may sue within six months. S. **173**, p. 86.

-any, aggrieved under S. 171, in getting license for the private market may appeal to D.B. S. **181**, p. 88.

-in charge of a market may prevent infectious or dangerous diseased man and disturber. S. **182**, p. 88.

-no, is open a new private cart-stand after the act. S. **186**, p. 89.

no, is to keep a cart-stand without license. S. **187**, p. 89.

-no, is to slaughter except in a slaughter-house when so notified. S. **189**, p. 90.

-every, intending to use water-power, steam-power, electric-power, etc. is to apply for permission. S. **194**, p. 92.

-no, is entitled to claim any damages when T.B. P. or. U.B. Planters by force to any factory, workshop. S. **197**, p. 94.

-preventing P. lawfully entering into land or any building is punishable under S. 341 of the I. P. Code. S. **210**, p. 103.

-person refusing or omitting to give information bound legally to do it is punishable to the extent of Rs. 100/-. S. **211**, p. 103.

-duly authorized by P. may sign the license. S. **212** (8), p. 105.

-when convicted for want of a license the magistrate may recover the license fees in addition to fine. S. **212** (9), p. 105.

-recovery of such will not entitle him for license. S. **212** (10), p. 105.

-making prepayment of license fees is not entitled thereby to the licence. S. **212** (10), p. 105.

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Person—contd.

-for service of notice, etc., on person. See SERVICE. S. 215 p. 107.
-authorized person under S. 217 may act as P. See P.
-so also under S. 218, See P. p. 109.
-no person can be prosecuted except as provided in S. 223, p. 111.
-no person is a trespasser by selling distrained property under the act on a/c of any defect or error. S. 228. p. 114.
-on behalf of L.B., is not to be molested or obstructed in doing duty S. 229, p. 114.
-may be summoned by P. to attend to give evidence and produce documents with ref. to taxation license, etc. S. 232, p. 115.

Piece.

-D.B. may frame by-laws prescribing the method of sale of articles by., S. 202, p. 98.

Pig.

-may be licensed by U. B.P, or T.B.P., U.B.P. or T.B.P. may and shall when District Magistrate directs order that all stray, are to be destroyed. S. 185, p. 78.

Pilgrimage.

-special arrangements may be made by T.B. and U.B. when assemblies of people meet at places of. S. 128, p. 67.
-L.G. may cause persons in charge of, to contribute to L. F. S. 128, p. 67.

Pilgrim-tax.

-the D. B. may determine, with the consent of L.G. and the Government of India to levy, S. 75, p. 41.
-not to be spent for any other purpose than the improvement or developement of the place of pilgrimage. S. 76, p. 41.
-shall be levied on tickets of all passengers by rail from more than a specified distance; the rate at which the tax is to be levied by D B. within the maximum given in the section ; it may be adopted once or twice a year or it may be adopted throughout the year with the consent of L. G. and railway administration; and L. G. may make rules with reference to the collection of, and payment of expenses. S. 110, p. 58.
-L. G. may frame rules as to the collections of. S. 199 (0), p. 96.

Pit.

-for filling up See FILLING. S. 123, p. 65.

Place.

-that causes injury, danger, annoyance or offence to the sense of sight etc., danger to life etc , is a nuisance. S. 3 (13), p. 3.

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Place—contd.

-of meeting is to be given. S. **31**, p. 19.
-of public worship, public library, are exempted from house-tax. S. **99**, p. 52.
-of pilgrimage to constitute to L. F, See PILGRIMAGE.
-dwelling, owner is to give intimation to T. B. P. or U. B. P. or village headman when small-pox is in the, S. **138**, p. 11.
-within 100 yards of a dwelling, no dead body is to be disposed of S. **155**, p. 73.
-conspicuous, is to be chosen for posting license of a market. S. **171**, p. 85.
-for posting the statement of the levying of fees of cart-stand S. **185**, p 89.
-D. B. may frame by-laws for the use of public, S. **202**, p. 98.
-delivery of notice at the, of abode or fixing it sufficient service. S. **216**, p. 107.
-in the summons issued by Magistrate with reference to the dues to L. B place is to be mentioned. S. **221**, p. 110.
-of plaintiff is to be let known to L. B. S. **225**, p. 112.
-landing, halting, See CARTSTAND.

Places of Public Resorts Act.

-L. G. may extend it to any L. area ; License is to be taken from T. B. P. or U. B P. for 500 sq. feet place ; when P. refuses license, appeal lies to T. B. or U. B., T. B. or U.B, is to determine the fees to be levied. S. **198**, p. 94.

Plague.

-is a dangerous disease. See DISEASES. **Sch. VI**, p. 148.

Plan.

-when requested by L. B., P. must comply. S. **29**, p. 17.
-of L. B. may be called for by L. G. or D. C. S. **37**, p. 22.
-of U.B. by T. B. P. and of U. B. and T. B. by D B. P. S. **37**, p. 22.
-L. G. may frame rules as to the preparation of plans by L. B. S. **199**, p. 96.

Points of order.

-in a L. B. meeting are to be decided by the P. or P. M. of the meeting. S. **32**, p. 19.

Police Officers, Police.

-in uniform are exempted from paying toll for carriages etc., or for passing over public bridge. S. **105**, p. 54.
-are to assist toll-collectors and have the same powers which they have in the exercise of their duties. S. **108**, p. 57.
-according Criminal Procedure Code, may prosecute. S. **220**, p. **111**.

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Poligar.
-is a landholder. S. 3 (9), p. 2.

Polling Officer, Polling Room.
-in attendance at the Polling room not to reveal the secrecy of polling, if he does so may be punished for six months. S. 58, p. 33.

Pond.
-filling up—see FILLING. S. 123, p. 65.
-if dangerous to public health, safety P. with the approval of L. B. ask owner to repair or fill up the, etc. S. 150, p. 76.

Pool.
-for filling up, See FILLING S. 123, p. 65.

Poor-house.
-L F. may be applied for S. 112, p. 60.

Poruppu.
-land-cess paid on, is to be deducted when intermediate landholder pays land cess to landholder. S. 88, p. 47.

Post, Posted, Posting.
-market license is to be posted in conspicuous place or entrance. S. 171, p. 85.
-a statement in English and vernacular of the levy of fee for cart-stand is to be, S. 184, p. 89.
-if not residing within the district notice may be sent by registered, S. 216, p. 107.

Poverty.
-may be the cause for exempting the owner or occupier of a house from paying the whole or portion of the house-tax and T. B. may in like manner exempt certain classes of houses. S. 103, p. 54.
-may be relieved by the application of L. F. Sch. V, R. 4, p. 143.

Powers.
See FUNCTION.
-of L. G.—See L. G.
-of D. Collector—See DISTRICT COLLECTOR.
-of T. B. P. over U B.—See TALUK BOARD PRESIDENT.
-D. B. P. over T. B. and U. B.—See DISTRICT BOARD PRESIDENT.
-of L. G. when D. B. or D. B. P. fails to do duty. See L. G S. 41, p. 24.

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Powers—contd.

-of D. B. P. when T. B. or T. B. P.; U. B. or U. B. P. fails to do duty. See D. B. P. S. 42, p. 25.
-of L. G. to remove D. B. P.; T. B. P. See L. G., D. B. P. and T. B. P. S. 43, p. 25.
-of D. B. P. to remove U. B. P. See D. B. P.; U. B. P. S. 44, p. 26.
-L. G. to dissolve and reconstitute L. Bs. See L. G.; L. B. S. 45, p. 26.
-persons or officers apptd. by L. G. to spend L. F. have protections. See PERSONS. S. 46, p. 27.
-and they are to have the same protection as L. B. officers and servants. S. 46, p. 27.
-of Police Officers, when assisting toll-collectors, are the same as they have when they do their duties ordinarily. S. 108, p. 57.
-in respect of public markets. S. 168, p. 83.
-of U. B. in respect of markets and cart-stands same as for T. B. See Markets, Cart-stand, and T B. S. 188, p. 90.
-L. G. may frame rules as to the, of L. B. to accord sanction to estimates. S. 199 (h), p. 96.
-L. G. may frame rules as to the, of auditors to disallow and surcharge items. S. 199(p), p. 97.
-rules may be framed by L G. as to power of auditors, inspecting and superintending officers, enquiring officers, in the matter of election, etc. S. 199(r), p. 97.
-to make rules is subjected to the publication of a draft in Fort St. George Gazette and not to be proceeded with for six weeks and again published in the Gazette afterwards. S. 200, p. 97.
-L. G. has, to add or alter or amend rules to schs. except to Schs. I, VIII, IX. S. 201, p. 97.
-P's, of entry and inspection, Ss. 217, 218, pp. 108, 109.
-to enforce licensing provisions orders etc. Ss. 219, 220, p. 109.
-to recover fee, toll, etc., S. 221, p. 110.
-excepting making rules and altering or cancelling schedules may be delegated by L. G. S. 233, p. 115.
-to make rules, regulations, by laws may be exercised after the assent of Governor-General-in-Council. S. 237, p. 116.
-of T. B. P. and M. during transitory period is the same as under this act. Sch. X, R. 10, p. 162.

Precaution.

-in case of dangerous wells etc. S. 150, p. 76.

Premises.

-encroachment in public road. See ENCROACHMENT.
-sufficient notice is to be given to enable women, occupying any apartment of the, to remove. S. 217, p. 108.

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Prescribed.

-means prescribed by the L. G. by rules under the Act. S. 3 (16), p. 4
-to notify the modified total No. of Ms. of D.B.; T.B.; U.B.; S. 10(5), p. 10.
-to notify the election or appointment of a P., V. P. or M. S. 19, p. 14.
-Admn, reports and working reports of D. B's, T.B's, U.B's are to be published in a prescribed manner. S. 36, p. 21
-L.G. is to prescribe rules for the officers appointed by L.G. to inspect or superintend operation as Schls, registers, etc. of L.B. S. 40, p. 24.
-the election of D.B.Ms. to be by T. B. in the prescribed manner. S. 57, p. 27.
-to publish annually the electoral rolls of persons qualified to vote in the elections of T.B. and U.B. S. 51, p 29.
-D.B.P. to publish by notification when D.B. determines to levy any tax or toll. S. 77, p. 42.
-D.B. may, such form of receipt that is to be given to the toll payer. S. 107, p 56.
-the compulsory vaccination extends to the extent prescribed. S. 137, p. 71.
-control to which T.B., T.B.P., U.B., U.B.P. are responsible to the carrying of the above is. S. 137, p. 71.
-L.G. may, forms. S. 199, p. 95.
-D.B. may frame by-laws, the method of sales by measures, weights tale or piece prescribing the standard scales, or measures. S. 202 (10), p. 99.

Present.

-M. may be prohibited from being present if he has some pecuniary interest by P. or meeting. S. 34 (2), (3), p. 20.

President.

-All functions expressly assigned to him by the act are to be done by him alone. S. 6, p. 8.
-of T.B. shall be an ex-officio member of D.B. S. 8, p. 9.
-L.G. may appoint D.B.P. or the D.B.Ms. may elect. D.B.P. S. 12 (1), p. 10.
-T.B.P. is to be elected S. 12 (2), p. 11.
-U.B.P. is to be elected. S. 12 (3), p. 11.
-if a salaried officer of the G. other than village headman not fit election for P's office. S. 13 (1), p. 11.
-eligible for re-lection or re-appointment. S. 15 (2), p. 12.
-may resign by giving notice to L.B. S. 16, p. 12.
-D.B.P. or T.B.P. office if vacant V. P. is to act. S. 18, p. 13.
-election or appointment of, to be notified. S. 19, p. 14.
-is to have executive power. S. 21, p. 14.

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President—contd.

-not to exercise any power to be done by L.B. S. 21 (2), p. 14.
-has emergency powers when necessary for service or safety of the public. S. 22, p. 14.
-not to do even the above when prohibited expressly by the L.B. S. 22, p. 14.
-when done, to report to the L.B. with reasons. S. 22, p. 14.
-when temporarily absent, V.P. or in the latter's absence some M. delegated is to do that work. S. 23 (2), p. 15.
-delegations may be subjected to control and revision. S. 25, p. 16.
-by virtue of his office to be a M. of every committee. S. 28, p. 17.
-may call for meetings whenever he likes. S. II, R I, p. 119.
-when ¼ No. of Ms. request, P. is to call for a meeting, if 6 days' notice is given in U.Bs. and 10 days' notice in D.Bs. and T.Bs. Sch. II, R. 2, p. 119.
-in a meeting of L.B. See PRESIDING MEMBER.
-has casting vote. See VOTE. Sch. II, R. 5, p. 120.
-shall sign minutes. Sch. II, R. 8, p. 120.
-of L.B. is to have the custody of proceedings and records. Sch. II, R. 11, p. 121.
-may grant copies of any such proceedings, etc. Sch. II, R. 11, p. 121.
-ordinarily P. is to preside in a meeting. S. 32. See PRESIDING MEMBER. p. 19.
-with reference to permitting other officers to address L.B. See PRESIDING MEMBER.
-duties of the President of a meeting. See PRESIDING MEMBER.
-P's act not to be invalidated on a/c. of a defect in the establishment, or on a/c. of a disqualification or the act being done during the vacancy of P. or V P.'s Office. S. 35, p. 21.
-is to prepare admn. reports. S. 36, p. 21.
-Powers of T.B.P. over U.B. see T.B.P.
-Powers of D.B.P. over T.B.P., U.B.P. see D.B.P.
-act. license, permission or order may be cancelled by L. G. or suspended and cancelled by L. G. or D.C. if they are not legal or in excess of powers or are likely to lead to affray or riot and dangerous to human, life, health or safety. S. 38, p. 22.
-D.C. is to report his suspension to L.G. and L.G. is to give opportunity to P. before confirming the suspension of D.C. S. 38, p. 22.
-is to place before L.B. the establishment list with designation, grades of officers and servants from time to time with salaries. S. 67, p. 36.
-is to appoint officers and servants of L.B. S. 70, p. 38.
-may appoint temporary servants in emergency but it is to be reported to L.B. when he is not prohibited by any resolution of L.B. previously. S. 70, p. 38.
-may fine, reduce, suspend, remove or dismiss any officer or servant

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President—contd.

of L.B. except D. Engineer or D. Health Officer for the work of departmental rules or discipline, carelessness, unfitness, neglect of duty or other misconduct. S. **72**, p. 39.

-may grant leave to all officers and servants of the L.B. S. **73**, p. **39**.

-taxes papable by P. are to be fixed by L.B. and it is final. **Sch. IV, R. 6**, p. 127.

-is to give receipt for tax-payers with dates, name period, for which it is paid and the amount. **Sch. IV, R. 7**, p. 127.

-is to assess the companies. Sch. IV, R. 8, p 127.

-is to classify persons according to their profession and assessed on a scale mentioned in **Sch. IV, R. 9**, p. 129.

-may classify on reputed value of the business, the No. of persons employed, income-tax, etc,. with ref. to the collection of the professional tax. **Sch. IV, R. 11**, p. 129.

-is not to call for the a/cs of any assessee of professional-tax **Sch. IV, R. 11**, p. 129.

-when P. demands-tax appeal lies to L.B. **Sch. IV, R. 26**, p. 132.

-may destrain if tax is not paid within 15 days **Sch. IV, R. 33**, p. **134**.

-may prosecute the defaulter for non-payment of taxes if it is not recovered by destraint or may authorize some other to do it. **Sch. IV, R 33**, p. 134.

-may release property distrained or its sale amount. **Sch. IV, R. 35**, p. 136.

-may resell or relet when there is a provision in the lease to that effect of the collection of tolls and other fees. **Sch. IV. R. 40**, p. 138.

-may sign orders and cheques against L.F. for drawing L.F. **Sch. V, R 8**, p. 148.

-is to prepare budget and place it before L.B. for the following year. S. **116**, p. 62.

-may require owner of a structure when dangerous to fence, take down, etc., if urgent may himself fence, etc., and recover the cost from owner or occupier. S. **147**, p. 74.

-P. may require owner or occupier adjoining the road to fence the building, trim or prune hedges or trees above a certain height, lower the enclosing wall, etc. S. **149**, p. 75.

-when P. removes any structure hedge or tree he may sell it to recover expenses ; when no owner or occupier of a structure is found out P. may without notice proceed. S. **155**, p. 78.

-may ask for alteration of door, gate, bar, etc., when such opens in public road to avoid projection. S. **158**, p. 79.

may with the approval of L.B. issue notice to the owner, etc., of any premises to remove or alter any projection, encroachment or obstruction in or over any public road. S. **159**, p. 79.

-may with the approval of L.B. grant license to put up verandah.

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President—contd.

bolconies, sunshades, weather-frames or construct drain covering or step to project over a public road. S. **160**, p. 80.

-himself may grant license for the erection of temporary pandals, etc. S. **160**, p. 80.

-has power with L.B's. approval to lease road-sides. S. **160**, p. 80.

-after the expiration of license P. may remove the construction or pandal, etc., at the cost of the owner. S. **160**, p. 80.

-may require owner to remove prickly-pear, noxious vegetation, etc., when encroaching on public road. S. **162**, p. 81.

-'s previous permission is necessary to make a hole or put obstruction and the costs of closing the hole and removing the obstruction are to be recovered from the maker. S. **163** p. 81.

-may ask trespasser into L.B. land to vacate and remove the buildings S. **165**, p. 82.

-by a certificate from the Executive Engineer of D.P.W. understanding that the road was used by extraordinary traffic, recover from the user damages in a Civil Court having jurisdiction. S. **165**, p. 82.

-rules for the election of Ps. may be made by L.G. S **199**, p. 95.

-rules for the interpellation of, by M. may be made by L.G. S. **199** (1), p. 96.

-may issue notice prohibiting the breach of a by-law of D B. which if breached punishment may be Rs. 10 for every day, S. **203**, p. 100.

-if prevented when entering any land or building the offence of wrongful restraint is committed. S. **210**, p. 103.

-is to sign the license S **212** (1), p. 103.

-may enter into licensed places between sunrise and sunset and also between sunset and sunrise if it is open to the public ; may enter any place when he has doubt that without license anything is carried on ; may enter by force if necessary ; no suit for damages lies against him. S. **212** (6), p. 104.

-may request for the production of a license from the grantee. S. **212** (8), p. 105.

-license, notice, permission, bill, summons may bear or his authorized person's signature or facsimile. S. **214**, p. 106.

-but cheque, deed, or contract is to bear his signature only. S. **215**, p. 106.

-powers of entry and inspection are detailed in. S. **217**, p. 108.

-no entry between sunset and sunrise ; not to enter dwelling house without the consent of occupier if six hours' notice is not given to him ; sufficient notice to remove women to privacy is to be given and due regard is to be paid to social and religious usages when entry is made. S. **217**, p. 108.

-may examine and test weights and measures used in the markets

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President—contd.

and shops to prevent and punish offences under Chapter XIII of the I. P. Code S. 218, p. 109.
-or the person authorised may complain against any person to the magistrate. S. 223, p. 111.
-no action lies against, if done in good faith except by the Secretary of State for India in Council S. 225, p. 112.
-may compound offences, which L.G. declares by rules to be so. S. 226, p. 113.
-is not to be obstructed or molested when doing duty. S. 229, p. 114.
-with the consent of C. in writing, may require village Karnams and headmen to furnish any statement, return, account, etc. S. 231, p. 115.
-may summon any person to attend, to give evidence or produce document with reference to taxation grant of license, etc. S. 232, p. 115.
-the above is to be read subject to provision in Sch. X, S. 238, p. 117.
-See KORAPUT D. B. Nilgiri D. B.

Presiding Member.

-P. or V.P. or P.M. to decide whether public or portion of it to be present at L.B. Meetings in exceptional cases Sch. II, R. 4, p. 120.
-has one vote ordinarily Sch. II, R. 5, p. 120.
-when votes in a L.B. Meeting are equal, presiding officer has to give second or casting vote Sch. II, R. 5, p 120.
-shall sign minutes. Sch. II, R. 8, p. 120.
-is to decide order and points of order, his decision on the above is final S. 32, p. 19.
-may permit D. C., Surgeon-General, the Sanitary Commissioner and his deputies, the Sanitary Engineer and his deputies, D. Medical and Sanitary Officer ; Chief Engineer ; Superintending Engineer of the Circle, Director of Public Instruction, Inspector of Schools to address L. B. on matters affecting the general adminstration, sanitation, public works, or public institutions, etc. S. 33, p. 20.
-to prohibit the M. from voting or taking part, in the L.B. or committee meeting if M. has some pecuniary interest. S. 34 (2), p. 20.

Prevention, Prevent.

-D.B may frame by-laws for the prevention of sale or exposure for sale of unwholesome meat, fish or provision, etc. S. 202 (10), p. 99.
-for the, of dangerous diseases of men and animals. S. 202 (12), p. 100.
-for the prevention of the outbreaks of fire. S. 202 (14), p. 100.

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Prevention, Prevent—contd.

-of P. is prevented when legally entering any land or building the wrongful restraint offence is committed. S. **211**, p. 103.
-to, offences under chapter XIII of the I. P. Code, P. may test and examine weights and measures. S. **218**, p. 109.

Prickly-pear. See VEGETATION.

Privacy.

-in order to preserve the, of women sufficient notice is to be given by P. when he is to enter into premises. S. **217**, p. 108.

Private.

-road defined in. S. **3 (17)**, p. 4.
-that which is not a "Public Road" is private road. See PUBLIC ROAD. S. **3 (18)**, p. 4.
-except pathways etc., made by owners. S. **3 (17)**, p. 4.
-for other details, See ROAD.
-owners are also not to work out a quary or remove a stone or earth within 20 yards of a Public road or L.B's immovable property without a license. S. **151**, p. 76.
-animals slaughtered for, use need not be in the staughter-house. S. **190**, p. 90.
-when no license is got P. may ask for the restoration of the, property to the original condition. S. **219**, p. 109.

Private Market.

-no new, is to be opened after the commencement of this act. See MARKET. S. **170**, p. 85.

Privy.

-is a latrine. S. **3 (10)**. See BUILDING. S. **3 (3)**, pp. 2, 3.

Procedure.

-for making rules. S **201**, p. 97.
-for making by-laws. S. **203**, p. 100.

Proceedings.

-of L.B. S. **31**, p. 19.
-to be according to Sch. II and other rules and regulations made by L.G. and supplementary regulations made by L.B. S. **31**, p. 19.
-conduct of them at the meetings of D. B.s and Committees are to be given. S. **31**, p. 19.
-of a meeting, called, minutes are to be kept in a book. **Sch. II, R. 8**, p. 120.
-of meetings of D. B. and T. B. are to be published in the D. Gazette at the L. F. cost. **Sch. II, R. 9**, p. 120.

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Proceedings—contd.

-are to be with the P. **Sch. II, R. 11**, p. 121.
-copies of, may be granted by P. **Sch. II, R. 11**, p. 121.
-may be proved by copies. **Sch. II, R. 11** p. 121.
-of local board are public documents. **Sch. II, R. 11**, p. 121
-shall be in writing. **Sch. II, R. 12**, p. 122.
-submitted to the L.B. **Sch. II, R. 12**, p. 122.
-L.G., or D. C. may in writing record, any observation on the proceedings of L. B. S. **37**, p 22.
-D.B.P. may record any observations on the proceedings of T.B. and U.B. S. **37**, p. 22.
-T.B.P. may record any observations on the proceedings of U.B. S. **37**, p. 22.
-within 30 days of the date of, copy is to be sent to D.C. **Sch. II.**
-no, are to be quashed or set aside for defect in form. S. **228**, p. 114.

Proceeds.

-of investments of L. B.'s under the L.B. Act 1884 may be utilized for purposes in S. 113 of this act. S. **236**, p. 116.

Profession tax.

-if paid he is entitled to vote for T.B. **Sch. II**, p. 119.
-if he is within U. limits he is entitled to vote for U.B. **Sch. III.** See ELECTIONS.
-D.B. may determine to levy. S. **75**, p. 41.
-every person exercising a profession, art, trade, or calling or is in receipt of any income from money lending or any other source other than houses and lands, is to pay half-yerrly as detaited in **Sch. IV.** S. **93**, p. 50.
-act excepts persons holding public or private appointments or receiving pension or income from investments; from paying; S. **93**, p. 50.
-is to be taxed in the aggregate for all the income derived from different trades; is not to be paid for that term by those that paid for that period under Madras City Municipalities Act, Madras District Municipalities Act, and Cantonment Act. S. **93**, p 50.
-due from a firm or a Hindu family may be recovered from an adult M S. **95**, p. 51.
-levied in Union area is to go to U.F. and to be collected by U.B.P.; levied in T. area is to go to T. F. and to be collected by T.B.P. S. **95**, p. 51.
-if any person, liable to be taxed, resides in the area for 60 days he is liable to pay, S. **96**, p. 51.
-assessment books are to be prepared by L. B. and open to inspection to tax-payers. **Sch. IV, R. 5**, p. 126.
-is to be levied not more than on the maximum scale by P. mentioned in **Sch. IV, R. 9.**

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Proceedings—contd.

-in case of dispnte between two local areas with ref. to the collection of, L. G. is to decide to which the tax is to go or it may apportion **Sch. IV, R. 10**, p. 129.
-P. is to classify with ref. to their reputed business, No. of persons employed, income tax, etc., to assess with. **Sch. IV, R. 11**, p. 129.
-to levy it P. is not to call for the a/cs. of assessee. **Sch. IV, R. 11**, p. 129.
-notice is to be given to the payer by P. before collection. **Sch. IV, R. 32**, p. 134.
-defaulter may be convicted to a fine of double the tax by the magistrate. **Sch. IV, R. 39**, p. 137.

Progress.

-of work of L. B. may be entered into or inspected by D. C. S. **37**. p. 22.
-of work of T. B. or U. B. may be entered, etc., by D. A. P. and of work of U. B. may etc. by T. B. P. S. **37**, p. 22.

Prohibit, Prohibition.

-of a M. from taking part in a meeting or voting if M. has some interest. S. **34** (2), p. 20.
-P. and if his decision is challenged the meeting is to decide prohibition. S. **34** (2) **and** (3), p. 20.
-of M. from being present in the above circumstances. S. **34** (4), p. 20.
-of any act of P. or L.B., by L.G. S. **38**, p. 22.
-small-pox inoculation is, S. **138**, 71.
-L.B. may prohibit the use of burning or burial ground when it becomes dangerous to health. S. **146**, p 74.
-of sales in unlicensed market. S. **175**, p. 86.
-T.B.P or U.B.P. may, the sale of articles upon any public road, S **183**, p. 89.
-when cart-stands, etc, are provided T.B.P. and U.B.P. may, the use of any other place for that S. **185**, p. 89.
-D.B. may frame by-laws for the prohibition of advertisements in parks or roads. S **202**, p. 98.
-See PREVENTION.

Projection.

-is not to be made in public road. S. **158**, p. 79.
-P. may ask for its alteration. S. **159**, p. 79.
-See ENCROACHMENT.

Property.

-what is injurious to, is a nuisance. S. **3** (**13**), p. 3.
-L.Bs. have power to acquire, transfer immovable, S. **6** (**3**), p. 7.

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Property—contd.

-M. may call attention of P. to the waste of, S. **26**, p. 16.
-M. may be deputed to inspect property or to bring to the notice of L. B. or P. the neglect, waste or loss of it. **Sch. II. R. 13**, p. 122.
-D. C. may enter on any immovable, of L. B. **S. 37**, p. 22.
-public roads in U. limits are U.B. ; public roads in T. limits, but not in U. Limits and are not classed D. Roads vest in T. B. ; public roads in D. limits and are classed as D. Roads are the, of D. B. S. **60**. p. 34
-rubbish, sewage. filth and other material collected by L. B. vest in L. B. S. **61**, p. 34.
-immovable, vesting in one L. B., may be vested in another L. B. within its limits by D. B. S. **62**, p. 34.
-of defaulter of taxes may be seized within the local area. **Sch. IV. R. 37**, p. 137.
-of private owner if within 20 yards of public road or immovable, of L. B. no quarry is to be worked or stone or earth is to be removed from. S. **151**, p. 76.
-of L. B., if damaged compensation may be recovered. S. **165**, p. 82.
-industries dangerous to, require license when notified. **S. 193. Sch. VII.**, pp. 91, 149.
-rules may be framed by L. G. with ref. to the acquisition and transfer of. S. **199** (d), p. 95.
when no license is obtained P. may ask for the alteration or removal of, S. **219**, p. 109.
-suit against immovable, of L. B. See IMMOVABLE.
-if loss, waste, misapplication, etc. of, is caused by M's neglect &c. M is liable. S. **227**, p. 113.
-mistake in the description of, is not to impeach assessment. S. **228**, p. 114.
-under L. B. Act 1884 vests in L. Bs. under this act. S. **235**, p. **116**.
-of ceasing-to-exist-L. Bs. may be disposed of by L. G. or D. B. S. **240**, p. 117.
-of U B's ceasing during transitory period may be disposed of by D. B. **Sch. X. R. 4**, p. 159.

Prosecution.

-for improper disposal of dead bodies requires previous sanction of T. B. P. or U. B. P. S. **155**, p. 73.
-no, for any dues to L. B. after 3 years. S. **222**, p. 111.

Provident fund.

-establishing and maintaining, rules for, may be governed by the L. G. and D. B. S **71**, p. 38.
-rules may be framed by L. G. as to the working of, institutions, S. 199 (d), p. 95.

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Provisions.

-D.B. may frame by-laws for the prevention of the exposure for sale or the sale of unwholesome, intended for human consumption. S. 202 (10), p. 99.
-of the D. Municipalities Act 1920 may be extended by L.G. to L.B. at its request. S. 206, p. 101.
-of the sections mentioned in Schs. VIII and IX or rules made under any of the specified sections, if controvened, the punishment shall be the fine as mentioned in Schs. VIII, IX and in other sections. S, 207, p. 101.
-when not made with ref. to having no license penalty may be Rs. 50 S. 219, p. 109.
-assessment is not to be impeached if, of the act are complied with. S. 228, p. 114.
-different, of the act may be applied to different L. Bs in different parts of the Madras Presidency as L. G. appoints. S. 237, p. 116.
-of Sch. X are to be read with this act for the first reconstitution of this act. S. 238, p. 117.
-of Chapter III do not apply to Ps and Ms. of Nilgiris and Koraput D. Bs. Sch. X. R. 5, p 159.

Public.

See HEALTH, SAFETY, LIFE, WELLS, TANKS.

-worship buildings, libraries, are exempted from house-tax. S. 99, p. 52.
-bridge, passsing on, by foot-passengers brings in toll, if levied. S. 105, p. 54.
-are to be given notice when the tax-books showing the house-tax details are published by U. B. P. for inspection. Sch. IV. R. 25, p. 132.
-entertainment. See ENTERTAINMENT.
-ceremony. See CEREMONY.
-exhibition. See EXHIBITION.
-conveyance. See CONVEYANCE.
-market. See MARKET.
-D.B. may frame by-laws for the use of, tanks, wells, conduits ; for the regulation of, bathing and washing ; for the regulation of the use of, roads ; of traffic in road ; for the protection of tanks, gardens. S. 202 (6), p. 98.
-when no license is got P. may ask for the restoration of, to property to the original condition. S. 219, p. 109.

Publication.

-after, of the assent of Governor-General, power to make rules by-laws, regulations &c., may be exercised. S. 237, p. 116.

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Public bathing.

-D. B. may frame by-laws as to the regulation of. S. 202, p. 98.

Public Documents.

-the proceedings and records of the L. B. are, Sch. II. R. 11, p. 121.

Public Instruction.

-Government officers may address L. B. with the permission of P. or P. M. on the above subject. See P. M. and S. 33. See DIRECTOR OF PUBLIC INSTRUCTION, INSPECTOR OF SCHOOLS.

Public Road.

-defined in S. 3 (18), p. 4.

-drains a public road foot-path a; for other details. SEE ROAD. S. 3 (18), p. 4.

Public Utility.

-things that promote, with reference to safety, health etc., are to be met out of L. F. S. 112, p. 59.

Public washing.

-D. B. may frame by-laws as to the regulation of. S. 202, p. 98.

Public Works.

-Officers may address L. B. with the permission of P. or P. M. on the above subjects ; See P.M. Chief Engineer; Sanitary Engineer; Superintending Engineer; Engineer of the Circle. S. 33, p. 20.

Public Works Department.

-Executive Engineer of, may certify that the road has been damaged by extra-ordinary traffic. S. 165, p. 82.

Publish.

-See PRESCRIBE.

-upon the publication of notification dissolving L. Bs by L. G. Ms' offices will become vacant. S. 45, p. 26.

-publish resolutions of (S. 47) election of D. B. Ms. ; (S. 48) electoral circles in Ts. S. 48, p. 28.

(S. 49) wards in a Union. S. 50, p. 28.

-electoral rolls of persons qualified to vote in T. B. and U. B. elections are to be published annually. S. 51, p. 29.

-draft of the rules before being passed is to be, in Fort St. George Gazette. S. 201, p. 97.

-a draft of the by-laws before making or altering is to be, S. 204.

-every notification is to be, in the official Gazette of the District. S. 215, p. 101.

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Punish, Punishment.

-for disclosing the secrets of the voting in a polling room by the polling officer, clerk or person in attendance is, six months. S. **58**, p. 33.
-of officers of L. B. other than D. Engineer, D. Health Officer and servants lent by the L. G. may be caused by P. for breach of conduct-rules of the department, etc. S. **72**, p. 39.
-for not furnishing list of lands and the rent thereunder by the land-holder if required by the D.C. under S. 81 is Rs. 50 for each day's delay and the latter to be recovered as arrears of tax. S. **82**, p 45
-for not complying with certain sections See **Sch. VIII**, p. 207.
-for non-payment wilfully of professional and com any taxes is a fine not exceeding double the Taxes. **Sch. IV, R. 39**, p. 137.
for disobeying any of the rules of L. G. may be fined with Rs. 100- S. **199** (3), p. 97.
-for the breach of a by-law of D. B. S. **203**, p. 100.
-for offences in Schs. VIII and IX is mentioned in Col. 4 of the Schs. S. **207**, p. 101.
-when M. disqualified acts fine not to exceed Rs. 200. S. **208**, p. 102.
-for officers and servants if they acquire an interest in the contracts or employment of L B. See S. **209**, p. 102.
See PENALTY, FINE.

Qualification.

-to become a D.B.M. by election is to be a T.B.M. S. **47**, p. 27.
-if T.B.M. is a Government servant other than village headman is not eligible for election to become a D.B.M. S. **47**, p. 27.
-circles of T. Bs. are to send T. B. Ms. S. **48**, p. 28.
-names of persons qualified to vote in T. B. and U. B. elections are to be published in electoral rolls annually. S. **51**, p. 29
-for general qualifications of all L.B. voters. See ELECTORS.
-for qualifications to become a T. B. elector, See T B. ELECTORS.
-for qualifications to become a U.B. elector. See U.B. ELECTORS.
-of Members of T B. See T.B.M. S. **54**, p. 30.
-of members of U.B. See U.B.M. S. **54**, p. 30.
-of officers and servants of L.B. may be fixed by L.G. and D.B. S. **71**, p. 38.

Quarry.

-hole, for filling up-See FILLING. S. **123**, p. 65.
-is not to be worked or stone, earth, etc., removed within 20 yards of any public road or other immovable property of L. B. without obtaining a license may be ordered to be stopped at any time by the L.B. when it is a nuisance or injurious. S. **151**, p. 76.

Quash.

-no proceedings for defect in form be, S. **228**, p. 114.

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Questions.

-before L. B. meeting to be decided by majority of votes. **Sch. II, R. 5**, p. 120.
-of disqualifications are to be decided by the D. Judge. S. **57**, p. 32.
-with ref. to the dues to L.B. may be determined by magistrate. S. **221**, p. 110.
-in respect of, relating to taxation, license, P. may summon any person to give evidence, produce documents, etc. S. **230**, p. 115.

Quit-rent.

-land-cess paid on, to be deducted when intermediate land-holder pays land-cess to land-holder. S. **88**, p. 47.

Quoram.

-of L.B. Ms. at a meeting is to be at least 1/3. **Sch. II, R. 6**, p. 120.
-when no quoram, no business in the meeting is to be conducted. **Sch. II, R. 6**, p. 120.
-the meeting of L.B. is to stand adjourned if within ½ an hour the quoram does not form. **Sch. II, R. 7**, p. 120.

Railway.

-passengers, when so levied are to pay pilgrim tax, See PILGRIM TAX.
-the railway administration is to be consulted when pilgrim tax is to be fixed throughout the year. S. **110**, p. 58.
-the expenses for collecting pilgrim-taxes are to be borne out by the L.B. S. **110**, p. 58.
-stations are to be house-taxed at 6 o/o of the estimated value. **Sch. IV, R. 18**, p. 131.
-D.B. may construct with the previous sanction of the Government of India within or without L. area and also may constitute to the funds of the railway. S. **113**, p. 60.

Rates.

-of tolls. See TOLLS.
-for the licenses issued to motor vehicles for hire may be fixed by the by-laws of D.B. S. **166**, p. 83.

Rate.

-at which license fee is to be charged may be fixed by L.B. S. **212 (2)**, p. 103.

Rate-payers.

-L.G. may frame rules as to the right of, to appear before auditors. S. **199 (i)**, p. 96.

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Reading-rooms.

-establishment and maintenance, may be effected with L.F. S. **112**, p. 59.

Re-appointment.

outgoing P. of D.B. is eligible for, S. **15** (2), p. 12.

Receipts.

-by whom to be granted for monies paid is to be determined by rules of L.G. and L.B. S. **31**, p. 19.
-is to be granted when any toll is made. S. **107**, p. 56.
for paying taxes are to be given by P. showing the date, name, period for which it is paid and the amount **Sch. IV, R. 7**, p 127.
-a separate a/c for receipt of the fund for public improvements such as water, drainage is to be maintained. **Sch. IV, R. 19**, p. 131.
-of District Fund **Sch. V, R. 5. A**, p. 144.
-of Taluk Fund **Sch. V. R. 5, B.** p. 145.
-of Union Fund. **Sch. V, R. 5. C**, p. 146.
-of L. B. are to be budgetted S. **116**, p. 62.
-L.G. may frame rules as to the estimate of, by L.B. S. **199** (h), p. 96.

Reconstitution.

-of existing Boards. S. 238.
-the first, shall be in accordance with this act subject to Sch. X. S. **238**, p. 117.
-of L.Bs. may be caused by L.G. when the L.Bs. are incompetant or fail to carry their duties. S. **45**, p.
See FIRST RECONSTITUTION.

Records.

-Ms. have right during office hours to inspect records. S. **26**, p. 16.
-when required by L.B., P. must comply. S. **27**, p. 16.
-are to be with P. **Sch II, R. 11**, p. 121.
-of L.B. are public documents. **Sch, II, R. 11.** p. 121.
-of L.B. may be proved by their copies **Sch. II, R. 11**, p. **121.**
-of L.B. may be called for by L.G or D.C. S. **37**, p. 22.
-L.G. or D.C. may record any observation on the proceedings and duties of L.B. S. **37**, p. 22.
-of U.B. may be called for by T.B P. and of U.B. and T.B. by D.B.P. S. **37**, p. 22.
-T.B.P. may record in writing any observations about U.B. proceedings and duties. S. **37**, p. 22.
-D.B.P. may etc., about U.B. and T.B. proceedings and duties. S. **37**, p. 22.

Reduction.

-of tax is to be reported to L.G. S. **75**, p. 41.

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Re-election.

-out-going Ps. and V. Ps. are eligible for, S. 13 (2), p. 12.

Refreshment-rooms.

-D.B. may frame by-laws for the use of, S. 202, p. 98.

Refund.

-is to be allowed by P. on the reduction of taxes made by L.B. Sch. IV. R 30, p. 133.
-ordered by L.B is to be paid from L.F. S. 112, p. 54.
-of license fee paid in advance is to be given when license is refused. S. 212, (11) p. 105.

Refusal, Refuse.

-to carry resolution by D.B.P. or T. B. P. may be the cause for L. G. to remove D. B. P. or T. B. P. S. 43 (1), p. 25.
-to carry resolution by U. B. P. may be cause for removal by D.B.P. of U. B. P. S. 45 (1), p. 26.
-T.B. or U. B. may, to grant license to a burning or burial ground. S. 151, p 72
-of a license must be in writing. S. 212 (4). p. 104.
-when license is, the license fee paid in advance is to be refunded. S. 212 (11), p. 105.

Registers, Registered.

-of L. B. shall be open to inspection or superintendance by officers apptd. by L. G. S. 40, p. 24.
-T.B. or U.B. is to, the burning or burial grounds. S. 150, p. 72.
-if not residing within the district notice may be served by, post. S. 216, p. 107.

Regulations. See RULES.

-Madras Endowments and Escheats Regulation. Regulation VII of 1817. S. 63, p. 35.
-conduct, of officers and servants of L. B. may be made by L. G. or D. B. S. 71, p. 38.
-service, may be made by L. G. or D. B. S. 71, p. 38.
-Madras Karnams Regulation 1802. S. 84, p. 46.
-T.B. and U. B. may make, for the maintenance of markets. S. 171, p. 85.
-T.B. and U. B. may make, for the use of cart-stands. S. 187, p. 89.
-D.B. may frame by-laws for the public bathing, washing. S. 202 (3), p. 98.
-for the use of, and traffic in, public roads. S. 202 (5), p. 98.
-of use of public gardens, parks and other public places. S. 202 (6), p 98.
-regulating of use and control of the sanitary condition of markets S. 202 (10), p. 99.

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Regulations—contd.

-for the, of burning and burial grounds. S. 202, p. 98.
-method of serving notice etc., under, S. 216, p. 107.
-license may be issued under a regulation. See LICENSE.
-for the notice given under, See NOTICE.
-action in accordance with notice, is not to be obstructed. S. 229, p. 114.
-power to make, may be exercised after the assent of the Governor-General in Council. S. 237, p. 116.

Relief.

-nature of, claimed against L. B. M ; and a servant of L. B ; is to be let known to L. B. etc., 2 months before action is taken. S. 225, p. 110.

Religious performances or rites.

-animals slaughtered during, need not be in the slaughter-house. S. 190, p. 90.

Remission.

-of land cess to intermediate land-holders of Poruppu etc., is, S. 88, p. 47.
-land-cess to tenants under land-holders. S. 88, p. 47.
-of land-cess on permanently settled revenue payable to. G. S. 90, p. 48.
-of profession-tax if paid in another Municipal or local area. S. 93, p. 50.
-of house-tax when the house is consecutively vacant for sixty or more days is to be made by U. B. P. by not more than half of the tax. S. 101, p. 53
-demand of, for housetax is to be made during the half year or in the following half-year ; the amoant of, is to be calculated from the date of notice. S. 101, p. 53.

Remove, Removal.

-of D. B. P. or T. B P. may be caused by L. G. when they refuse to carry out resolutions. S. 43 (1), p. 24.
-of U. B. P. may be caused by D. B. P. when he refuses to carry out the resolutions. S. 44 (1), p. 26.
-of filth or rubbish may be done by T. B. P. or U. B. P. by contract with occupier. S. 127, p. 67.
-of dangerous diseased persons conveyances, clothing etc., to the place notified by T. B. P. or U. B. P. S. 132, p. 69.
-of stone and earth is not to be done within 20 yards from L.B's immovables or public road. S. 151, p. 76.
-of encroachment See ENCHROACHMENT. S. 158. p. 79.
-P may, constructions and pandals after the license is over. S. 160, p. 80.

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Remove, Removal—contd.

-building constructed over a drain or sewer without permission may be ordered to be demolished. S. **161**, p. 81.
-of noxious vegetation, prickly pear etc., is to be made by owner adjoining public road when P asks. S. **161**, p. 81.
-when the opening of a market is a nuisance T. B. may ask for its, S. **178**, p. 87.
-when no license is obtained P may ask for the, of the property. S. **218** p. 109.
-notice by L. B. or P. is not to be, S. **230**, p. 115.

Remuneration.

-is to be paid to persons other than D. C. and Rev. Divisional Officer apptd. by L. G. to look after L. B. work when the latter fail to do. S. **45**, p. 26.
-if any, for preparing lists of union houses, their owners and occupiers by village karnam is to be fixed by U. B. **Sch. IV, R. 21**, p. 131.

Rents.

-for markets, cart-stands, slaughter-houses, Industries, and Factories See MARKETS, CARTSTANDS, SLAUGHTER HOUSES INDUSTRIES, FACTOKIES, FEES.

Repair.

-L. F. may spend for the, of roads, buildings, school-houses etc., S. **112**, p. 59.
-T. B. P and U. B. P. may ask owner etc., to repair stream, channel, tank, well or other place, reservoir. S. **122**, p. 64.
-T. B P. may ask owner etc., to repair the structures. S. **137**, p. 74.
-T B P and U. B. P. may ask to repair dangerous tanks, wells etc., S **150**, p. 76.
-L. B may recover costs for extraordinary traffic when the ordinary repairs are to be excessive. S. **166**, p. 83.

Report.

-every U. B. to submit to T. B. its admn., S. **36** (1), p. 21.
-every T. B. to send its admn. report and consolidated report on the working of U. B. in the Ts. to D. B. S. **36** (1), p. 21.
-every D.B. to send its admn. report, reports on the working of T.Bs and U. Bs. to L. G. S. **36** (1), p. 21.
-they are to be sent in a form as L. G. prescribes immediately after 1st April containing prescribed details. S. **36** (2), p. 21.
-P to prepare the reports : L. B. is to consider and submit it to the authority concerned ; it is to be published in the prescribed

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Report—contd.

manner ; of L. B. may be called for by L.G. or D.C. S. **37**. p. 22.
-similarly of U. B. by T. B. P. and U. B. and T. B. by D. B. P. S. **37**, p. 22.
-is to be made for with by D. C. to L. G. if he acts emergently for public safety in doing the acts of P. or L. B. S. **39**, p. 23.
-L. G. may frame rules as to the submission of, by L. B. S. **199** (j), p. 96.

Repose.

-D. B. may frame by-laws for the regulation of places where public are admitted for, S. **202**. p. 98.

Representatives.

-of the T.B. are to be returned to D.B. in a meeting fixed by D.B.P. **Sch. X, R. 12**, p. 168.
-See D. B. M., T. B. M., U. B. M., T. B. CIRCLE, U. B WARD.

Requisition.

-if any one fails to comply with the, lawfully made upon him, he is liable for punishment as mentioned in **Schs, VIII and IX**. S. **207**, p. 101.
-if one gives false information on, he is punishable to the extent of Rs. 100. S. **211**, p. 103.
-when made for the, of any work or to take any measures reasonable time is to be given. S. **220**, p. 109.

Reservoir.

-may be ordered to be cleansed or repaired by P S. **122**, p. 64.
-is to be kept cleanly by U B. or may be filled or drained S. **126**, p. 67.

Reside, Residance.

.defined in. S. **3 (19)**, p. 5.
-to constitute residence sleeping apartment necessary. S. **3 (19)**, p. 5.
-one's liberty to use it as residence is sufficient. S. **3 (19)**, p. 5.
-of an elector is to be in the agregate 120 days within 3 miles from T. B. or U. B. area. S. **52**, p. 29.
-mistake or error in respect of, is not to impeach the assessment S. **228**, p. 114.

Residential Chambers.

-if secretary or manager fails to furnish the list of names of occupiers, their profession or period of occupation punishment is Rs. 100. **Sch. VIII**, S. **97**, pp. 52, 150.

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Resignation.

-Ms. other than P. or V. P. may resign by notice to P. S. **16**, p. 12.
-P. may resign by giving notice to L. B.
-V. P. may resign by giving notice to L. B.

Resolution.

-¾ No. of Ms. of D.B. to declare the total No. of Ms. ; proportion of elected and appointed Ms. of D. B. and T. B. S **10** (1), p. 9.
-this resolution after 3 months to be confirmed by a similarly constituted meeting. S. **10** (1), p. 9.
-similarly T. B. to declare the total No. of Ms. proportion of elected and appointed Ms. of the U. B., which should have effect when approved by the D. B. S. **10** (2), p. 9.
-before passed as above T. Bs. and U. Bs. should have an opportunity. S **10** (2) p. 9.
-of L. B to be carried by P S. **21**, p. 14.
-may be moved by Ms. S **26** (2), p. 16.
-when once passed, not to be modified or cancelled within 3 months except a special meeting by a resolution supported by not less than ½ the No. of votes of the full No. of Ms. of the L.B. **Sch. II, R. 8**, p. 120.
-may be passed by L. B. to depute any M. or committee of Ms. to make an enquiry in connection with it, to inspect any institution, work or property to check-measure works or to muster workmen or to bring to the notice of L. B. or P. any neglect in the execution of work or waste or loss of property. **Sch II, R. 13**, p. 122.
-execution of res. of L.B or P. may be suspended or cancelled by L G S **38**, p 22.
-the above may be only suspended and not cancelled by D. C. S. **38**, p. 22.
-omission or refusal to carry, may cause L. G. to remove D.B P. or T. B. P. S **43** (1), p. 25.
-D. B. is to resolve the No. of Ms. each T. B. is to send to D. B. S. **47**, p. 27.
-T. B. is to decide the No of circles into which its area is to be divided, and the No of M. or Ms. each circle is to return. S. **48**, p. 28.
- U. B is to decide by the No. of wards into which its area is to be divided and the No. of M. or Ms. each ward is to return. S. 49.
-resolutions are to be published by notification. S. **50**, p. 28
-may be passed by D.B. restricting the emergency power of P. to appoint servants and officers in certain matters. S. **70**, p. 38.
-D.B. is to resolve about the levy of tax or toll. S. **75**, p. 41
-T. B. is to resolve also in addition to D.B. resolution when an additional tax of 3 pies in the rupee on the rental value of land is desired to be levied. S. **78**, p. 42.

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Resolution—contd.

-may be passed by D. B. or U.B., to exempt certain low valued houses from paying taxes. **Sch. IV, R. 15**, p. 130.
-when railways, tramways, rope-ways, omni-buses are to be introduced by D. B. 2/3 of Ms. of D. B. are to resolve and again do so after 3 months. S. **113**, p. 60.
-rules may be framed by L. G. as to the moving on, in meetings. S **199 (m)**, p. 96.
-before the draft rules with reference to the schedules have the full force and effect they are to be approved by, by the Legislative Council. S. **201**, p. 97.

Rest Houses.

-D.B. may frame by-laws for the regulation of, S. **202**, p. 98.

Restaurant.

-requires license when notified. S. **193**, **Sch. VII**, pp. 91, 149.
-D. B. may frame by-laws for the regulation of, S. **202**, p. 98.

Restoration.

-of a M. when he ceases to be a M. on a/c. of his not attending consecutively for 3 months the meetings of L. B., can be effected by the L. B. in a meeting restoring him. S. **56**, p. 31.
-when no license is obtained P. may ask the property to be restored to its original condition. S. **219**.

Return.

-of reports. See REPORTS.
-of L. B. may be called for by L. G. or D. C. S. **37**, p. 22.
-of U. B. by T. B. P. and of U. B. and T.B. by D. B. P. S. **37**, p. 22.
-L. G. may frame rules as to the submission of, by L. B. S. **199 (J)**, p. 96.
-may be required by P. from village karnam or village headmen when D. C. gives consent. S. **231**, p. 115.
-D. B. is to fix during transitory period the total No. of T. B. Ms. to be returned. **Sch. X, R. 7**, p. 160.

Revision.

-of budget. See BUDGET.

Revenue.

-excise, a share of it may be transferred to L. F. **Sch. V, R. 7**, p. 147.

Revoke, Revocation.

-If the conditions and limitations of a license are broken, it may be revoked by P.; an appeal lies to L. B. against such. S. **212 (6)**, p. 104.

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Revenue Divisional Officer.

-if appointed as a person to look after L. Bs. not to get any remuneration. S 45, p. 26.
-if not a T. B. P., is to vacate his seat as D. B. M. during transitory period. Sch. X, R. 8, p. 160.

Rickshaw.

-is a carriage. S. 3 (5), p. 2.

Rights.

-of individual M., P., V.P., D.B.P., T.B.P., U. B. P., D.B.M.: T.B.M.; U. B. M. ; See all the above.
-of private owners in immovable property may be acquired by L.B. under Land Acquisition Act. S. 66, p. 36.
-of private markets may similarly be acquired. S. 180, p. 88.
-under L.B. Act, 1884 vests in L. Bs. under this act. S. 235, p. 116.

Riot.

-when any res., order, act, permission or license of P. or L.B. is likely to cause riot the L.G. may cancel them or the L.G. or D.C. may suspend them. S. 38, p. 22.

Road.

-See private road for definition. S. 3 (17), p. 5.
-See public road for definition. S. 3 (18), p. 5.
-public roads within the U. limits vest in the U.B.
-public roads within the T., but are outside the Union limits and are not classed as D. roads vest in T.B.; public roads outside the limits of a U. and are classed as D. roads vest in D.B.; payments, tolls and other materials, sewers, drains, drainage-works, culverts, tunnels whether at the cost of L.B. are not along side of the public road vest in L.B.; any portion of the above may be excluded from the operation of the act by L.G. S. 60, p. 34.
-L.F. may be applied for, bridges, and other. S 112, p. 59.
-committee composed of T.B.M. and D.B.M. are to decide District Roads, etc. Sch. V, R. 3, p. 143.
-when structures adjoining public roads are dangerous to passers by P may require owner to fence, take down, etc, or himself do and in the latter owner is to pay cost. S. 147, p. 74
-when trees adjoining public roads are dangerous, P. may require owner to loop, cut down, etc., or himself cut, loop, etc., and in latter owner is to pay costs. S. 148, p. 75.
-within 20 yards of the public road no quarry is to be worked or stone, etc., is to be removed without license. S. 151, p. 76.
-no one is to build or erect wall, fence, obstruction, projection or encroach in public. S. 157, p. 79.

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Road—contd.

-no door, gate, bar or ground floor, window shall be hung or placed as to open outwards in public. S. **159**, p. 79.
-P. may with L.B.'s approval may grant license to put up verandahs, etc., on public road and may lease roadsides. S. **160**, p. 80.
-P. himself may permit to construct temporary pandals on, S. **160**, p. 80.
-P. may remove pandal or construction after the lease is over. S. **160**, p. 80.
-owner adjoining public, is to remove noxious vegetation, prickly-pear, etc., when P. asks for it. S. **162**, p. 81.
-no motor vehicle is to ply for hire either for carrying passengers or goods on except on a license from D.B.P. S. **166**, p 83.
-T.B.P. and U.B.P. may prohibit the sale of articles on any, S. **183**, p. 89.
-D.B. may frame by-laws for the use or closing of public, S. **202** (5), p. 98.
-for the regulation of traffic in public, or for the reservation of, for particular kinds of traffic. S. **202** (5), p. 98.
-D.B may frame by-laws for the prohibition of advertisements in, S. **202**, p. 98.

Roadside.

-P. with L B.'s approval may lease, S. **160**, p. 79.

Roll.

-electoral, for T.B. and U.B. showing qualified voters is to be published annually. S **51**, p 29.
-persons, whose name is in the roll is entitled to vote so long as it remains in force. S. **51**, p. 29.
-whose name is not there is not entitled to vote. S. **54**. p. 30.
-electoral, for T.B. shall be divided into circles. S **54**, p. 30.
-electoral, for U.B shall be divided into wards. S **54**, p. 30.
-electoral, published in any year is to remain in force till a fresh one is prepared. S. **54**, p. 30
-electoral, the persons not to be included in, See ELECTORS. Ss. **52**, **53**, pp. 29, 30.

Roof.

-T.B. may ask owner of a market to construct. S. **176**, p. 86.

Rope-ways.

-if are to be introduced by D.B., L.G.'s previous sanction is necessary. S. **113**, p. 60.

Rubbish.

-collected by L.B. vests in L.B. S. **61**, p. 34.
-may be removed by T.B.P. or U.B.P. by contract. S. **127**, p, 67.

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Rules.

-are published under the act by the Local Government. S. 3 (10), p. 4.
-to be made by L.G. for the proceedings of L.B. S. 31, p. 19.
-snpplementary regulations ano rules for the proceedings of L.B. to be made by L.B. S. 31, p. 19.
-L.G. to prescribe rules with ref. to officers apptd. by them to inspect or superintend the operations in schools, registers etc. of L.B. S 50, p. 24.
-L.G. may make, with ref. to the collection of pilgrim tax. S. 110.
-for finance rules in detail See Sch. V, pp 140 to 148.
-for all purposes not consistent with the act may be ma le by L.G. as detailed in. S 199. p. 95.
-L.G. may mention that the breach of a, is punishable with one hundred rupees. S 199 (3), p. 96.
-draft of the, is to be published in Fort St. George Gazette and not to be proceeded with for 6 weeks and subsequently when published will have the force of a rule. S. 200, p. 97.
-may be framed by L.G. to all schedules except I, VIII, IX, draft of the, with ref. to schedules shall first be placed before the Legislative Council, and after they are approved by resolution they become law. S. 201, p. 97.
-if any contravenes the rules under some sections and the provisions in Schs. VIII and IX he is liable to be punished. S. 207, p. 101.
-for licenses under the, See LICENSE.
-method of serving notices under, See SERVICE. S 217, p. 108.
-for not possessing license under rule See LICENSE. S. 219, p. 109.
-may be framed by L.G. for the compounding of offences. S. 226, p. 113.
-when action is done in accordance with, no obstruction is to be made S 229, p. 114.
-L.G. can not delegate the power to make S. 233, p. 115.
power to frame, may be exercised after the assent of the Governor General to the act. S. 237, p. 116.
-under the old act means rules under Madras L.B. Act 1884. Sch. X, R. 1, p. 158.
-for, framed under Local Boards Act See Appendix D; for, framed under Elementary Education Act See Appendix C; for, framed under Village Panchayat Act See Appendix B.

Ryot.

-under G. patta is entitled to vote for T.B. if he pays Rs. 10 as tax a year. Sch. III, pp. 123 to 125.
-under the Estates Land Act if he pays Rs. 10 as tax a year he is entitled to vote. Sch. III, pp. 123 to 125.
-if within the U. limits paying any small tax he is entitled to vote for U.B. Sch. III, pp. 123 to 125.

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Ryotwari Lands.

-Land-cess on ryotwari lands. See LAND-CESS.

Ryotwari Pattadar.

-Paying Rs. 10 as rent he is entitled to vote for T.B. **Sch. III**, pp. 123 to 125.
-if within the U. limits paying small tax even he is entitled to vote for U.B. **Sch. III**, pp. 123 to 125.
-in his patta is to be entered the lend-cess. S. **85**, p. 46.

Safety.

-when any resolution, order, permission, lease or act of P. or L.B. is causing danger to human safety the L.G. may cancel or prohibit them or D.C. or L.G. may suspend them. S. **38**, p. 22.
-of the public when necessary to be guarded, D.C. may do execution of work or act, which P. or L.B. may do. S. **39**, p. 23.
L.F. may be applied for having, S. **112**, p. 59.
-when tank, well, etc., is dangerous to public, P. with the approval of L.B. ask owner to fence, repair. Ss. **123, 150**, pp. 65 76.
-D.B. may frame by-laws for securing, of the D. S. **202 (16)**, p. 100.

Sago.

-manufacturing or distilling of, requires license when notified. S. **193, Sch. VII**, pp. 91, 149.

Salary.

-means pay, acting pay, payment by way of commission ; includes exchange compensation, allowances, etc. ; but not allowances for house rent, carriage hire, or travelling expenses. S. **3 (20)**, p. 5.
-no M. to receive. S. **20**, p. 14.
-of L.B. officers and servants list is to be placed before L. B. from to time. S. **67**, p. 36.
-of D. Engineer and D. Health Officer of D.B. is to be fixed by L.G. in consultation with D.B. S. **68**, p. 37.
-of L.G. servant lent to L.B. is to be paid by L.B. S. **74**, p. 39.
-on, of public or private appointment no professional tax need be paid. S. **93**, p. 50.
-L.B. servant is to be paid, out of L.F. S. **112**, p. 59.

Sale.

-may be of the acticles seized on the carriages, etc., when toll is not paid on certain conditions S. **107**, p. 56.
-of property distraint for non-payment of taxes is to take place after 7 days except in the case of perishables. **Sch. IV, R. 35**, p. 136.
-the expenses of removing structures, trees, hedges, etc., may be recovered by P. by the, of materials removed. S. **155**, p. 77.

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Sale—contd.

-fees are to be paid when goods in public market are exposed for, S. **168**, p. 83.
-in unlicensed markets, is prohibited. S. **172**, p. 86.
-rules may be framed by L.G. as to the sale of L.B. property. S. **199** (d), p. 95.
-D.B. may frame by-laws prescribing the method of, by measures, weights, tale or piece. S. **202**, p. 98.
-no, shall be deemed unlawful on a/c of defect, error or want of form in any bill, notice, schedule, form, summons, notice of demand, warrant of distraint, inventry, etc. S. **228**, p. 114.

Sandi-milkiat Istamarar.

-is a certificate given to land-holders. S. **3** (2), p. 5.

Sanction.

-of D.B. is necessary when T.B. or U.B. closes burning or burial ground. S. **140**, p. 72.
-of T.B.P. or U.B.P. is necessary for prosecuting for improper disposal of dead-bodies. S. **144**, p. 73.
-if L.B.'s land is occupied without, compensation and penalty are to be paid and the land is to be vacated. S. **164**, p. 82.
-of D.B. is necessary before T.B. closes public market. S. **168**, p. 83.
-of T.B. is necessary if U.B. wants to notify that no slaughter is to take place outside the slaughter house. S. **190**, p. 90.
-L.G. may frame rules as to L.B.'s power to accord, to estimates. S. **199** (h), p. 96.
-of L.G. or Secretary of State for India in Council is necessary before filing suits by L.B. against M. S. **227**, p. 113.

Sanitary Board.

-L.G. may frame rules as to the power of, to grant sanction to the estimates. S. **199** (h), p. 96.

Sanitary Commissioner.

-and his deputies, may with the permission of P. or P.M. address L.B. on Sanitation and Public Institution. S. **33**, p. 20.

Sanitary Engineer.

-and his deputies may with the permission of P. or P.M. address L.B. on Sanitation and Public Works. S. **33**, p. 20.

Sanitation.

-G. officers may address L.B. with the permission of P. or P.M. on the above subject, See P.M. S. **33**, p. 20.
-See SANITORY COMMISSIONER, SURGEON-GENERAL, D. M. and S. O.

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Sanitation—contd.

-L.F. may be applied for the improvement of towns and villages. S. **112**, p. 59.
-arrangements may be made by U.B. or T.B. in fairs, festivals, and exhibition of the places of pilgrimage. S. **128**, p. 67.
-for, purposes U.B.P. may ask owner of any building or land to remove noxious vegetation, filth and lime-wash. S. **153**. p. 77.
-conditions may be laid in the license of markets as to, S. **171**, p 85.
-may be asked to be kept by T.B. and U.B. of a owner of a market. S. **176**, p. 86.
-D.B. may frame by-laws for the, and supervision of places in Sch. VII, S. **202** (8), p. 99.
-D.B. may frame by-laws for, of market, etc. S. **202**, p. 98.

Scales.

-D.B, may frame by-laws prescribing standard scales. S. **102**, p. 53.

Scavenging.

-P. or T.B. or U.B. may contract with owner or occupier to remove filth or rubbish. S. **127**, p. 67.
-T.B. or U.B. may do special scavenging on fairs, festivals and where other large assemblies of people meet. S. **128**, p. 67.

Schedule.

-See the end of table of contents of this Act.
-separation or cancellation of rules may be made in, except in Schedules I, VIII, and IX by L.G. S. **201**, p. 97.
-D.B. may frame by-laws for the sanitary conditions of places mentioned in Sch. VII. S. **202**, (8) p. 99.
-VIII and IX provisions, if contravened, the punishment is to be that mentioned therein. S. **207**, p. 101.
-want of form in, is not to make unlawful sale or distraint or seller a trespasser. S. **228**, p. 114.
-L.G. is not to delegate the powers to alter or cancel the, S. **233**, p. 115.
-X. is to be read with this act for the first reconstitution of L.Bs. S. **238**, p. 117.

Scheduled District.

-L.B Act 1920 may be applied to, with such modifications fully or partially as L.G. may notify. S. **237**, p. 116.

Scheduled District Act, 1874.

-L.B. Act of 1920 may be applied for partially or fully with modifications to Scheduled District as L. G. may notify. S. **237**, p. 116.

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School.

-See EDUCATIONAL INSTITUTIONS, DIRECTOR OF PUBLIC INSTRUCTION, INSPECTOR OF SCHOOLS.
-of L.B. shall be open to inspection or superintendence of officers apptd. by the L.G. S. **40**, p. 24.
-L.F. may be applied for L.F. S. **112**, p. 59.
-T.B.P. or U.B.P. may prohibit the parent, etc., of a minor when dangerous disease or its infection is prevalent, from sending him to, S. **136**, p. 71.

Seal.

-is common to succeeding L.Bs. also. S. **6** (3), p. 7.

Secrecy.

-polling in a polling room is to be kept secret. S. **58**, p. 33.

Secretary.

-of a hotel, club, boarding or lodging house, residental chamber if fails furnish the list of names of occupiers, their professions or their period of occupation punishment to Rs. 100. **Sch. VII, S. 97**, pp. 91, 149.

Secretary of State for India in Council.

-may bring an action against P.M. servant, etc., of L.B. if loss, waste and misapplication is caused by P., etc. S. **225**, p. 112.
-with the sanction of, suits may be brought by L.B. against M., etc. S. **229**, p. 114.

Security.

-is to be given by officers and servants of L.B. if the L.G. and D.B. make rules to that effect. S. **71**, p. 38.

Seize.

-articles may be seized when toll is not paid. S. **107**, p. 56.

Servants.

-of L.B. are bound to afford access to officers apptd. by L.G. and all facilities to look into schools, operation, books of the L.B. etc. S. **40**, p. 24.
-designation etc. of, is to be placed before L.B. from time to time with salaries etc. S. **67**, p. 36.
-of L.B. other than D. Engineer and D. Health Officer are to be apptd. by the P. S. **70**, p. 38.
-temperory servant may be apptd by P. in emergent cases. S. **70**, p. 38.
-of the L.B are to be governed by the rules framed by the L.G. in addition to the rules framed by the D.B. S. **71**, p. 38.

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Servants—contd.

-of L.B. are not to have more pension, allowance than what the G., get. S. **71**, p. 38.
-special exceptions are provided in certain cases. S. **71**, p. 38.
-of L.B. may be fined, suspended, dismissed, removed etc. for breach of departmental rules etc. by the P. excepting the D. Engineer, D. Health Officer and other servants of the G. lent by the Govt. S. **71**, p. 38.
-of L.B. may be granted leave by the P. S. **73**, p. 39.
-of L.G. may be employed by the L.B.; such servants are entitled to all leave, pension etc. as, G. servants cannot be dismissed by L.B. without L.G's consent; and cannot be drawn back suddenly by L.G. without giving 3 months' notice to L.B.; L.B. is to contribute their salary. S. **74**, p. 39.
-of L.B. when on duty are exempted from paying toll. S. **106**, p. 55.
-auditors appd. by L.G. are public, S. **120**, p. 63.
-D.B. may frame by-laws with ref. to L.B., S. **202**, p. 98.
-of L.B. if they knowingly acquire any interest in the employment or contract of the L.B. they are punishable under S. 168 of I. P. Code. S. **209**. p. 102.
-if a mere shareholder or member of a company having dealing with L. B. not liable for conviction but if a director he is liable. S. **209**, p. 102.
-delivery of notice to the servant at the place of abode is sufficient S. **216**, p. 107.
-of L.B. are to be given notice before action is brought against them See NOTICE. S. **225**, p. 112.
-no action be brought against the, if the act is done in good faith except by L.B. or by the Secretary of State for India. S. **225**, p. 112.

Service, Serving.

-of notice or other document is done by giving to the person, leaving it at the last known place of abode or residence or by giving to the adult member of the family or servant or by sending it by registered post or fixing it in some conspicuous place. S. **216**. p. 107.

Set apart.

-T.B.P. or U.B.P. with the approval of T.B. or U.B. may, public springs, tanks, wells and other places or water-course for drinking purposes, for bathing, washing etc. S. **124**, p. 66.
-similarly private springs etc may be, if owners consent. S. **124**. p. 66.

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Set apart—contd.

-no one to bathe, defile, wash or place any deleterious matter on the dry bed or allow water from a sink, sewer, drain, engine or boiler into the drinking water. S. **125**, p. 66.

Set aside.

-no proceedings for defect in form be, S. **228**. p. 114.

Sewage.

-collected by L.B. vests in it. S. **61**, p. 34.

Sewer.

-in a public road is part of it and vest in it See ROAD, PROPERTY S **60**, p. 34.
-L.F. may be applied for. S. **112**, p. 59.
-water from a, is not to be allowed to enter into drinking water, set apart. S. **125**, p. 66.
-See DRAINS.

Signature.

-license, notice, permission, bill summons, cheque, deed or contract is to bear P's, S. **214**. p. 106.

Share-holder.

-if the officer or servant of L.B. though a. in the company dealing with L. B. he is not said to acquire any personal interest. S. **206**, p. 101.

Shed.

-is a building. S. 3 (3)
-whether of masonry, bricks, wood, mud, metal or any other S. 3 (3), p. 2.

Sheep.

-for sale are not to be slaughtered in any place except in slaughter-house. S. **190**, p. 90.

Shop.

-is a house S. 3 (8), See Building. S. 3 (3) p. 2.
-if in market fees may be levied. S.**168**, p. 83.
-D. B may frame by-laws for the inspections of, in markets. S. 202, p. 98.
P. may test and examine the weights and measures in the shop. S. **218**. p. 109.

Shrotriamdar.

-is a land holder. S. 3 (9), p. 2.

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Sink.

-water from a, is not to be allowed into drinking water set apart S. 125, p. 66.
-water from a, not to flow into a public road S. 129, p. 68.

Slaughter.

-D.B. may frame by-laws for the control and supervision of the method of. S. 202 (9), p. 99.

Slaughter-houses.

-L.B. may be applied for constructing. S. 112, p. 59.
-U. Bs. are to provide and T. Bs may provide rents and fees are to be paid when charged. S. 189, p. 90.
-T.B. or U.B. with T. B's sanction may notify that only in a slaughter-house the animals are to be killed except in the case of religious rites or for private use may prohibit from slaughtering for sale without license. S. 190, p. 96.
-T.B.P. or U B.P. on festivals or ceremonies may allow animals to be slaughtered. S. 191. p. 91.
-provisions of, do not apply to. G. S. 192, p. 91.
-D.B. may frame by-laws for the control and supervision of. S. 202 (9), p. 99.

Slings for carrying babies, aged or sick people.

-do not come under palanquin. S. 3 (15), p. 4.

Skins.

-storing of and tanning of, requires license when notified. S. 193, Sch. VII, pp. 91, 149.

Small pox.

-is a dangerous disease. See DISEASES Sch. VI, p. 148.
-the occupier of a place where small-pox is, is to give notice to the T. B. P. or U.B.P. or the Village Headman. S. 138, p. 71.
-inoculation is prohibited. S. 139, p. 71.

Smell.

-manufacturing of unwholesome, giving things requires license when notified. S. 193, Sch. VII, pp. 91. 149.

Soap.

-making, requires license when notified. S. 193, Sch. VII, pp. 91, 149.

Soldier.

-of regular forces of His Majesty if retired or discharged is entitled to vote for T.B. or U.B. Sch. III, pp. 123 to 125.

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Special damage. See DAMAGE.
-when sustained by any one on a/c of irregularity he may recover satisfaction. S. 228, p. 114.

Special meeting.
-See meeting. S. 10 (1) (2), p. 9.
See D. B. MEETING, T. B. MEETING, U. B. MEETING.
-No. of Ms. may request P. to call for a, Sch. II, R. 2, p. 119.
-P. may call for, whenever he likes. Sch. II, R. 3, p 120.
-alone can modify or cancel a resolution passed before 3 months. Sch. II, R. 8, p. 120.

Springs.
-See SETTING APART. S. 124, p. 66.

Stable.
-is a building. S 3 (3), See BUILDING. S. 3 (3), p. 2.
-water from a, is not to flow into public road. S. 129, p 68.

Stall.
-if in market, fees may be levied. S. 168, p. 83.

Stand.
-if in market, fees may be levied. S. 168, p. 83.

Standing Committees. See COMMITTEE.
-may be apptd. by L. B. with powers to dispose of matters to be done by L. B. S. 28, p. 17.
-no stranger can be apptd. to, S. 29, p. 17.

Statement.
-of L. B. may be called for by L. G. or D. C. S. 37, p. 22.
-of U. B. by T. B. P. and of U. B. and T. B. by D. B. P. S. 37, p. 22.
-in English and Vernacular of the fares demanded for cart-stands is to be put up in a conspicuous place. S. 184, p. 89.
-L. G. may frame rules as to the submission of, by L. B. S. 199 (j), p. 96.
-may be asked by P. from village karnam or headman. S. 231, p. 115.

Statistics.
-of L. B. may be called for by L. G. or D. C. S. 37, p. 22.
-of U. B. by T. B. P. and of U. B. and T. B. by D. B. P. S. 37, p. 22.

Steam power. See FACTORY.

Step. See ENCROACHMENT.

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Stone.
-See QUARRY. S. 151, p. 76.

Strangers.
-may be apptd. to serve in the committee ; but not in the Standing Committee ; their No. is not to be more than 1/3. S. 29, p. 17.

Stream.
-See WATER, CLEANING, TANK. Ss. 122, 150, pp. 64, 76.

Structure.
-when, adjoining a road is ruinous and dangerous to passers by P. may require owner, etc., to fence, take down, etc., or P. himself may fence, take down, etc., if urgent. S. 147, p. 74.
-if removed by P. its materials may be sold to recover expenses. S. 155, p. 78.
-See ENCROACHMENT.

Subject.
-the 3rd column headed, in Schs. VIII and IX is not intended as definitions but as a mere reference to those sections mentioned in the Schs. S. 207, p. 101.

Subsidies.
-recurring and non-recurring, may be made by L. G. to L. Fs. as it thinks fit. Sch. V, R. 7, p. 147.

Succession
-of L. Bs. is perpetual. S. 6 (3), p. 7.

Sugar, Sugarcandy.
-manufacturing and refining, require license when notified. S. 193, Sch. VII, pp. 91, 149.

Suggestions.
-may be made by M. for improvement. S. 26, p. 16.
-may be received by D. B. on the draft by-laws. S. 204, p. 100.

Suing, be sued, suits.
-L. B. can be sued, sue in its corporate name. S. 6 (3), p. 7.
-See CIVIL COURT.
-no, for any dues to L. B. after 3 years. S. 222, p. 111.
-may be filed against M. by L. B. with the sanction of L. G. or Secretary of State for India in Council. S. 227, p. 113.
-no, be brought in any court to recover any money collected under the authority of the act. S. 228, p. 114.

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Sulphur.

-melting, requires license when notified. S. 193, Sch. VII, pp. 91, 149.

Summons.

-is to bear the signature of facsimile of P. S. 215, p. 106.
-when dispute about the dues to L. B. is referred to magistrate he may, parties. S. 221, p. 110.
-want of form in, is not to make sale or distraint unlawful or the seller a trespasser. S. 228, p. 114.
-may be issued by P. to any person to attend, to give evidence, and produce documents with ref. to taxation, license, etc. S. 232, p. 115.

Superintending Engineer of the Circle.

-may with the permission of P. or P. M. address L. B. on Public Works. S. 32, p. 19.

Supervision.

-D. B. may frame by-laws for the, of slaughterhouses methods of slaughtering, butchers, etc. S. 202, p. 98.
-of the operations of the L. B. schools, etc., may be done by officers apptd. by L. G. S. 40, p. 24.

Supplemental Budget. See BUDGET.

Surgeon-General.

-may with the permission of P. or P. M. address L. B. on sanitation or public works. S. 33, p. 20.

Survey.

-P. may enter to make a, S. 217, p. 108.

Suspend, Suspension.

-of any resolution, order, act, license or permission of L. B. by L. G. or D. C. may be done when such of them are not legal or are in excess of their powers or are likely to cause danger to human life, health or safety or is likely to lead to a riot or an affray. S. 38, p 22.
-T. B. may, the market license for breach of by-laws etc. S. 171, p. 86.
-of the order of T. B. or U. B. to close the private market without license may be passed by D. B. till the appeal before it is closed. S. 181, p. 88.
-of a license must be in writing. S. 212 (4), p. 104.
-if conditions of a license are broken it may be, by P. S. 212 (6), p. 104.
-an appeal lies against such a, of a license. S. 212 (6), p. 104.

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Swamp.

-for filling up,—See FILLING. S. 123, p. 65.

Tale.

-D. B. may frame by-laws prescribing the method of sale by, S. 202, p. 98.

Tallow.

-melting, requires license when notified. S. 193, Sch. VII, pp. 91, 149.

Taluk.

-Defined in. S. 3 (21).
-any area declared under S. 4 is a, L.G. to declare by notification. S. 4, p 6.
-L.G. may exclude or include any area in a, L.G. may cancel the notification under S. 4. S. 5, p. 6.
-T. B. to get a reasonable opportunity before the L.G. acts under. S. 5.
-each taluk is to have a T. B. S. 6, p. 7.
-its administration to vest in the T. B. excepting that assigned to P. See LOCAL BOARDS. S. 21, p. 14.
-is to be divided into cirles for election of T. B. Ms. S. 50.
-if a person resides within 3 miles from its area, he is entitled to be an elector. S. 52, p. 29.
-public roads within the taluk but not in the U. limits and are not classed as D. B Roads, vest in T. B S. 60, p. 34.
-every, under the old act is a, under this act. Sch. X, R. 2, p. 158.

Taluk Board.

TALUK BOARD CIRCLES, TALUK BOARD ELECTORS, See ELECTORS. TALUK BOARDS FIRST RECONSTITUTED See FIRST RECONSTITUTION. TALUK BOARD MEETINGS See MEETINGS. TALUK BOARD MEMBERS See MEMBERS. TALUK BOARD PRESIDENT See PRESIDENT.

TALUK BOARD.

-means a Local Board. S. 3 (10), p. 3.
-each Taluk is to have a T. B. S. 6, p. 7.
-its administration is to vest in the T. B. excepting that given to P. See LOCAL BOARD. S. 6, p. 7.
-is to elect its T. B. P. S. 12, p. 10.
-is to elect its V. P. S. 12 (5), p. 11.
-is to get admn. report from U. B. after 1st April in a form giving necessary details. S. 36, p. 21.

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Taluk Board—contd.

-is to send its admn. report and the working report of U. Bs. to the D. B. after 1st April in a form. S. **36**, p. 21.
-immovable property or work in progress may be entered into or inspected by D. C. or D. B. P. S. **37**, p. 22.
-when failed to do duties, D. B. may fix the period to do when they fail D.B.P. may do himself or appoint some person to do it D.B.P. may get the expenses from T. F., and if not paid recover it by priority. S. **42**, p. 25
-when U. B. or U. B. P. failed to do duty, T. B. P. may do as above and recover from U. F. but as D. B. P. also may do like that, and if D B. P. likes to do it, his opinion is to prevail over T. B. P. S. **42**, p. 25
-is to elect D. B. Ms. S. **47**, p. 27.
-D. B. is to resolve the no. of Ms. to be sent by each T.B. S. **47**, p. 27
-non-member of a T. B. is in elegible to become D. B. M. by election S. **47**, p. 27.
-is to resolve the no. of circles into which it divides its area, and the M or Ms which each circle is to return. S. **48**, p. 28.
-is to approve the no. of wards of U. B. and the no. of M or Ms which each ward of U. B. is to send. S. **49** p. 28.
-is to have an annually prepared electoral roll of persons qualified to vote. S. **51**, p. 29.
-public roads within T but not in U limits and are not classed as D.B. Roads vest in T. B. S. **60**, p. 34.
-an additional tax of 3 pies of land-cess in the rupee of the rental value of the land may be levied for T. B alone. S. **78**, p. 42.
-the general land-cess is to be shared between D. B. and T. B. equally. S **78**, p. 42.
-may exempt certain classes of houses from paying housetax on the ground of poverty. S. **103**, p. 54.
-is to get an account of the land-cess collected by D. C. **Sch. IV R. 4**, p. 126.
-is to deposit T. F. in Government treasury. **Sch. V. R. 8**, p. 148.
-with L. G.'s permissison may be deposited in a bank. **Sch. V, R. 8**, p. 148.
-may permit U. B. to lodge U. F. in a bank. **Sch. V. R 8**, p. 148.
-is to send after sanction its budget to D. B. has power to alter U. B. budget with reference to its liabilities. S. **116**, p. 62.
-is to decide as to who is to pay the filling up charges of well etc. S. **123**, p. 65.
-is to approve when public or private springs etc., are to be set apart S. **124**, p. 66.
-may make special arrangements for scavenging in fairs, festivals etc. S. **128**, p. 67.
-may require places of pilgrimage to contribute when L.G. approves S. **128**, p. 67.

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Taluk Board—contd.

-is responsible when vaccination is made compulsory. S. **137**, p. 71.
-burning or burial ground not otherwise registered vest in T. B. for continuance or disposal. S. **140**, p. 72
-may grant, postpone, refuse to sanction the application for a new burning or burial ground. S. **141**, p. 72.
-is to maintain burning or burial grounds. S. **142**, p. 73.
-is to keep a book of burning and burial grounds and to affix a notice at such place. S. **143**, p. 73.
-may prohibit the use of burning or burial ground when it is bad to health S. **146**, p. 74.
-is to approve before notice is given to owner of a well, tank etc. to repair, fill in, protect etc. by T. B. P. S. **150**, p. 76.
-may provide places for public markets and levy fees. S. **168**, p. 83.
-may close public markets with the permission of D.B. S. **168**, p. 83
-shall grant, suspend, cancel, or modify the license given to a private market making stipulation for sanitation, weights fees, etc., after seeing the certificate from D. B. Ss. **171**, **172**, p. 85.
-to grant license without fees when no fees are levied by the market S. **174**, p. 86.
-otherwise 15 per cent. is to be charged. S. **174**, p. 86.
-has power to require owner of a market, to construct gates etc., to keep it sanitary etc. S. **176**, p. 86.
-has power to suspend or cancel license when the above are not carried. S. **177**, p. 87.
-may close any market for certain reasons. S. **179**, p. 88.
-may acquire the private market. S. **180**, p. 88.
-may approve P's action in licensing the sale of goods in public roads etc. S. **183**, p. 89.
-may construct cart-stands etc. S. **184**, p. 89.
-may prohibit the use of any other place for cart stand within a certain area. S. **185**, p. 89.
-shall grant license subject to such regulations as may be passed. S. **187**, p 89.
-may provide slaughter-houses. S. **189**, p. 90.
-may notify that no person is to slaughter except in a slaughter-house the animals etc. S. **190**, p. 90.
-may notify that for purposes mentioned in Sch. VII no place is to be used without license. S. **193**, p. 91.
-may grant or refuse permission to instal, water, steam, electric etc. power. S. **194**, p. 92.
-may after the license is issued when nuisance noise or vibration is made, alter the license issued with such modifications as it deems fit. S. **195**, p. 94.
-when first constituted is to appt. its Ms. for one year. S. **240**, p. 117.

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Taluk Board—contd.

-L. G. after the commencement of this act may fix a date when fresh T. B. is to come, **Sch. X, R. 9**, p. 161.
-within 6 months after the act T. B is to determine the no. of Ms which each circle is to send. **Sch. X, R 12**, p. 165.
-T. B. is to determine the no. of U. B. Ms. of U.Bs. within 6 months after the act. **Sch. X, R. 15**, p. 164.

TALUK BOARD CIRCLES.

-T. B. is to decide the no. of circles in its are area and the M or Ms which each circle is to send. S. 48, p. 28.
-each circle is to have a separate group of electoral roll of the T.B. to elect Ms to the T. B. S. 51, p. 29.
-within 6 months after the commencement of this act T. B. is to determine the no. of Ms whom, each is to send. **Sch. X, R. 12**, p. 163.

TALUK BOARD ELECTORS See ELECTORS.

-for qualifications. See **Sch. III**.
-A ryotwari pattadar or inamdar of land the annual rent of which is not less than Rs. 10 or he holds a registered lease under a ryotwari pattadar for which he pays not less than 10 rupees or he is registered jointly with proprietor under S. 14 of the Malabar Land Registration Act ; or as the occupant of land, whose annual rent is not less than 10 rupees ; or he was assessed in the previous year with income-tax ; or he is a retired or discharged soldier of regular forces ; or he was in the previous year taxed with company or profession tax ; he was taxed in the previous year assessed in a Union for not less than 3 rupees in respect of house-tax ; or he holds a patta under Estates Land Act paying Rs. 10 or he is a land-holder paying Rs. 10 under Estates Land Act is a, S. 52, **Sch. III**, pp. 29, 123, 124, 125.

TALUK BOARD FIRST RECONSTITUTED. See FIRST RECONSTITUTION.

TALUK BOARD MEETINGS. See MEETINGS, QUORAM, ATTENDANCE.

-7 clear days' notice is to be given. **Sch. II, R. 3**, p. 120.

TALUK BOARD MEMBERS. See MEMBERS.

-the Ms. shall be partly elected and partly appointed proportion of the elected Ms. not less ⅔ths. S. 9 (2), p. 8.
-appointed Ms. to be nominated by the D B P. S. 9 (4), p. 9.
-total no. of Ms. to be declared by D. B. in special meeting of ⅔ths no. of D. B. members. S. 10 (1) (a), p. 9.

Taluk Board—contd.

-this is to be confirmed after 3 months by a similarly constituted meeting. S **10 (1) PROVISO**, p. 9.
-before the total no of Ms. is altered T. B. should be given an opportunity. S. **10** (3), p. 10.
-to be modified in the prescribed manner. S. **10** (3), p. 10.
-to hold office for three years only after notification under S. 19. S. **11**, p. 10.
-are to elect D. B Ms. S. **47**, p. 27.
-if G. servants other than village headmen are not eligible for election to be D. B. Ms. S. **47**, p. **27**.
are to be elected by circles fixed by the T. Bs. by resolution **S. 48**, p. 28.
-not entitled to be an elector if his name is not in the electoral roll. S. **54**, p. 30.
-when T. B is first constituted L. G. is to appoint its Ms. for one year. S **240**, p. **117**.
-during transitory period the term of, ceases on the notification of L. G. **Sch. X, R. 10**, p 162.
-no of, to be sent by each circle is to be fixed by T. B. within 6 months. **Sch. X, R. 12**, p. 163.

TALUK BOARD PRESIDENT See PRESIDENT.

-shall be an ex-officio member of the D.B. **S. 8**, p. 8.
-to nominate Union Board apptd. Ms. **S. 9 (4)**, p. **9**.
-P. is to be elected. **S 12 (2)**, p. 11.
-cannot be a V. P. of the D.B. **S. 13** (2), p. 11.
-his term ends with his ceasing to be a M. of the T. B. **S, 15 (1)**, p. 12.
-When vacant V. P. to act; When P. and V. P. vacant, D. B. P. to appoint some M. of T. B. to act. **S. 18 (3)**, p. 13.
-may delegate any of his powers and duties to V. P. **S. 23**, p. **15**.
-when powers are delegated it must be fortwith informed to the D. B. P. S. **23**, p. 15.
-to send within 3 days the minutes of T. B. Meeting, **Sch. II, R. 10**, p. 121.
-to get from U.B.P. the minutes of U.B. meeting. **Sch. II, R. 12**, p. 122.
-is to prepare, in addition to admn. report, the working report of U. Bs. See REPORT. **S. 36**, p. 21.
may enter and inspect U. B. immovable property and works in progress. S. **37**, p. 22
-may call for any record, correspondence, plan, return, estimate statement, a/c, statistics, information or report of U. B. **S. 37** p. 22.
-may record in writing his observation on U. B's. proceedings and duties. S. **37**, p. 22.

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Taluk Board—contd.

-when failed to do duty, D. B. P. may have it performed after giving time, have the expenses got cut of T. F. and if not paid may have priority over T. F. S. **42**, p. 25.
-may be removed by notification by L. G. if he omits or refuses to carry out any resolution of his board. S. **43 (1)**, p. 25.
-but opportunity is to be given before removal to explain. S. **43 (2)**, p. 26.
-has power to serve notice on companies or professional men to pay company or professional tax. S. **96**, p. 51.
-may require the owner or occupier of any building or land and every secretary or manager of a hotel or lodging house, club or residential chambers to furnish a list in writing giving the names of all the occupiers and their profession, etc., and the period of occupation. S. **97**, p. 52.
-in non-union areas may require the owner of any private stream, channel, tank or well to cleanse, repair, etc;, may prevent from drinking such water by notice. S. **122**, p. 64.
-may require owner of tank or well, etc., to fil up with the approval of U. B. when it is dangerous or injurious to health. S. **123**, p. 65.
-with the approval of T.B. or with the approval of owner in the case of private, may set apart public springs, tanks, wells and other places and parts of public water-courses tor drinking purposes, etc. S. **124**, p. 66.
-to give notice when Medical Officer of L.B. certifies that water is not good and to prohibit drinking. S. **124**, p. 66.
-may contract with private owners to scavenge. S. **127**, p. 67.
-may inspect any dangerous diseased place, ask occupier to cleanse or he may do it, and may remove such articles S. **131**, p. 68.
-may notify where such conveyances, clothing articles are to be removed or may destroy them but must pay compensation. S. **132**, p. 69.
-may order the place of public entertainment to be closed when the dangerous disease is prevalent. S. **135**, p. 70.
may prohibit the father, etc., of a minor when dangerous disease or its infection is prevalent from sending him to school or college. S. **136**, p. 71.
-is responsible for enforcing vaccination when prescribed. S. **137**, p. 71.
-is to get information of the person suffering from small-pox. S. **138**, p. 71.
-sanction is necessary to prosecute for disposing off improperly dead body. S. **144**, p. 73.
-may ask, with the approval of T. B. the owner of tank, well, etc., to fill in, repair, etc. S. **150**, p. 76.

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Taluk Board—contd.

-and in emergent cases he may himself do necessary things and recover costs from the owner. S. **150**, p. 76.
-when any building or land in non-union area is injurious or offensive to neighbourhood the owner may be asked to cleanse or drain and if he fails P. T. B. may do and recover costs. S. **151**, p. 76.
-may, and when D. Magisirate orders shall, order for the destruction of stray dogs and pigs. S. **154**, p. 78.
-may ask the construction over a sewer or drain without permission to be demolished. S. **169**, p. 84.
-'s permission or his lessee's permission is to be taken to expose goods in public market. S. **169**, p. 84.
-may evict any person or his servant who disobeyed by-laws from market. S. **169**, p. 84.
-may close any private market without license. S. **179**, p. 88.
-with T B's approval license the sale of articles in public roads. S. **183**, p. 89.
-may on occasions of festivals and ceremonies permit people to slaughter animals in private places. S. **191**, p. 91.
-may grant or refuse license for purposes in Sch. VII. S. **193**, p. 91.
-may enter any factory, workshop, work place, at any time in day ordinarily and during nights when any offence is committed. S. **197**, p. 94.
-may grant license under the Public Resorts Act. S. **198**, p. 94.
-under old act is to continue till a new one is elected. **Sch. X, R. 10.** p. 162.
-a date is to be fixed for the election of, after the reconstitution of T.B. when D.B.P. fixes a date. **Sch. X, R. 12**, p. 163.

Taluk Fund.

-part of Local Fund. S. **3 (11)**, p. 3.
-companies and profession tax collected in non-union T. area is to go to. S. **94**. p. 51.
-land-cess collected for T.F. is to be paid by D.C. for T.F. **Sch. IV, R. 3**, p. 126.
-expenditure. **Sch. V, R 1 B**, p. 140.
-receipts. **Sch. V, R. 5 B** p. 144.
-is to be lodged in Govt. treasury. **Sch. V, R. 8**, p. 148.
-may be lodged in a bank with L.G's permission. **Sch. V, R. 8**, p. 148.
-a is constituted for each Taluk. S. **114**, p. 61.
-shall be paid for cleansing and repairing private stream well, etc., if the water of which is used by the public. S. **122**, p. 64.
-contributions may be taken from places of pilgrimage when LG. approves. S. **123**, p. 67.
-is to be spent for burning or burial ground construction. S. **131**, p. 72.

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Taluk Fund—contd.

-may be used for markets. S. 168, p. 83.
-may be used for constructing cart-stands. S. 184, p. 89.
-may be used for constructing slaughter-houses. S. 189, p. 90.

Tonjons.

-come under Palanquin. S. 3 (15), p. 3.

Tanneries.

-require license when notified. S. 193, Sch. VII, pp. 91, 149.

Tanks.

-L.F. may be applied for. S. 112, See WATER S. 122, pp. 59, 64.
-for filling See FILLING. S. 123, p. 65.
-is to be maintained cleanly or may be filled or drained by L.B. S. 126. p 67.
-if dangerous to public health, safety P. with the approval of L.B. may ask owner to repair, remove, protect or enclose. S. 150, p. 76.
-D.B. may frame by-laws for the use of public, S. 202, p. 98.

Tax, Taxation.

-See COMPANIES TAX. PROFESSIONAL TAX, HOUSE TAX, PILGRIM TAX, WATER TAX, DRAINAGE TAX, LAND-CESS IMPROVEMENT FUND.

-taxes may levied at different rates in different portions of a D. S. 75, p 41.
-any abolition or reduction of it is to be reported to L.G. and it is not to be carried into effect without the sanction of L. G. in the case of a L.B. which have an out-standing loan. S 75, p. 41.
-when determined to be levied by D.B., is to be published by notification at once by D.B.P. S. 77, p. 42.
-when the land cess is not paid, holding may be sold under S. 42 of the Madras Rent Recover Act 1864. S. 91, p. 49.
-D.B. may frame by-laws for the collection of taxes S. 202, p. 98.
-D.B. has power to exempt from paying any tax subject to the restrictions in S 103 S. 111. p. 59.
-payable by P. are to be fixed by L.B. and it is final. Sch. IV, R. 6, p. 127
-when paid for companies, profession or house the P. is to give a receipt. Sch. IV, R. 7, p. 127.
-an additional tax to form a fund for public improvements for the provision of water and drainage may be leved. Sch. IV, R. 19, p. 31.
-when demanded by P. appeal lies to L.B. within 30 days after it is deposited. Sch IV, R. 28, p. 133.
-imposed by P. may be cancelled or modified by L.B. Sch. IV, R. 29, p. 133.

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Tax, Taxation—contd.

-when taxes are altered, assessment books are to be amended. **Sch. IV, R. 30**, p. 133.
-refund of the taxes are to be granted when the taxes are reduced by L.B. **Sch. IV, R. 30**, p. 133.
-when no appeal is made, or confirmed or altered in appeal by L.B. it is final. **Sch. IV, R. 32**, p. 133
-if not paid within 15 days, P. may distrain. **Sch. IV, R. 33**, p. 134.
-if not recovered by distraint of movable property the defaulter may be prosecuted. **Sch. IV, RR, 33, 34**, pp. 134, 135.
-warrant fees and distrain fees are to be added to the tax. **Sch. IV, RR. 33, 34**, pp. 134, 135.
-calculation is made from the date of service or sending a notice or bill for the collection of, etc. S. **216**, p. 107.
-with refence to, P. may summon persons to give evidence etc. S. **232**, p. 115.
-arrears of, at the time of this act are recoverable as arrears under this act. S. **235**, p. 116.

Tax-books.

-showing the names of owners, occopiers, the classes, the tax amount and the payment date of the houses are to be prepared by U.B.P. **Sch. IV, R. 22**, p. 131.
-as they are published U.B.P. is to give notice to the public for inspection. **Sch. IV. R. 23**, p. 131.
-U.B.P. may cause amendment in the book but the notice is to be given to the person concerned. **Sch. IV, R. 24** p. 132.
-not necessarily to be prepared every year; but U.B.P. may alter and amend the books by giving notice to the persons concerned **Sch. IV, R. 25**. p. 132.

Tax-payers.

-entitled to see minutes of proceedings of L.B. meetings during office hours. **Sch. II, R. 9**, p. 120.
-are to elect D.B.M. where there are no T.Bs. in the prescribed manner. S **47**, p. 27.
-of companies, houses and professional taxes are entitled to inspect assessment books of L.Bs. **Sch. IV, R. 5**, p. 126.
-are to get receipts with date, name for whom it is paid, the period and the amount. **Sch. IV. R. 7**. p. 127.

Temporary.

-servants and officers, other than D. Engineer and D. Health officer may be apptd. in emergent cases and the matter is to be reported to L.B. S. **70**, p. 38.

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Tenant.

-Defined in. S. 3 (22), p. 5.
-any person occupying under a land-holder or an intermediate whether they pay rent or not. S. 3 (22), p. 5.
-See LAND-HOLDER.
-under Estates Land Act, if he pays Rs. 10/- is entitled to vote for T.B. Sch. III, pp. 123, 124, 125.
-under the Estates Land Act, and if he even pays small tax and in the Union limits is entitled to vote for U.B. Sch. III, pp. 123, 124, 125.
-that pays water-rate directly to L.G. is to pay land-cess to the G. directly. S. 88, p. 47.
-under land-holder are to pay half of the land-cess paid by the land-holder, to the landholder. S. 88, p. 47.

Tent.

-of public entertainments may be ordered to be closed by U.B.P, or T.B.P. S. 135, p. 70.

Term.

-of officers of members is 3 years. S. 11, p. 10.
-of office of D.B P. is 3 years S 15, p. 11.
-of delegation of powers by Ps. not to exceed 3 months. S. 23, p. 15.
-Nilgiri and Koraput D B Ms. are to hold office for a term not exceeding one year. Sch. X, R 5, p. 158.
-of office of elected D.B. Ms. and P. after the act expires during transitory period as detailed in Sch. X, R. 8, p. 160.
-of office of T.B.P after the act is to continue till a fresh P. is elected. Sch. X R. 10, p. 162.
-of office of T.B.M. after the act is to end after the notification by L.G. Sch. X, R. 10, p. 162.

Test.

-P. may enter to. S. 217, p. 108.
-P. may, the weights and measures in the markets and shops in his local area. S. 218, p. 109.

Thing.

-that causes danger, injury, annoyance or offence to the sense of sight etc., danger to life is a nuisance. S 3 (13), p. 3.
-necessary, to be done by L. Bs. for which they are constituted. S. 6 (3), p. 7.
-any, dangerous to human life, health or property require license when notified. S. 193, Sch. VII, pp. 91, 149.
-mistake in respect of, is not to impeach the assessment etc. S. 228, p. 114.

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Tiles.

-firing, in a kiln requires license when notified. S. 193, Sch. VII, pp. 91, 149.

Timber.

-storing or selling, for sale requires license when notified. S. 193, Sch. VII, pp. 41, 149.

Time.

-of meetings of L.B. and committee is to begin. S. 31, p. 19.
-for filing appeal to the Board of Revenue when the landholder is dissatisfied with the land-cess imposed by D. C. is 6 weeks. S. 86, p. 46.
-if any person or company lives in L. area for 60 days in the aggregate he is liable to be taxed with professional or company tax as the case may be within 15 days. S. 96, p. 51.
-within 30 days from the commencement of half year the house-tax is to be paid S. 100, p. 52.
-demand of remission of house-tax is to be made during the half year or the next succeeding halt year; notice of the vacancy of the house is to be given during or at the time of vacancy. S. 101, p. 53.
-notice is to be given of newly constructed or reconstructed house within 15 days. S. 102, p. 53.
-if the house is completed within last 2 months of the half year no house tax need be collected if the notice of destruction or demolition of the house is given within the first two months of the half-year tax need be collected. S. 102, p. 53.
-no toll need be paid during the time when no toll-bars are put up. S. 106, p. 55.
-from sunrise to sunrise no more than toll be demanded. S. 107, p. 56.
-pilgrim tax may be levied occasionally or permanently. S. 110, p. 58.
-wheat land-cess is raised the matter is to be reported before 1st September to D.C Sch. IV, R 2, p. 125.
-for filing an appeal against the demand of tax by the P. to L.B. is 30 days. Sch. IV, R. 23, p. 133.
-for the sale of distrained properties etc. See Sch. IV, RR. 33, 34, 35, pp. 134, 135, 136.
-for confirmation of resolution of D.B. to introduce railways, tramways, ropeways, omni-bus etc. is 3 months S. 113, p. 60.
-budget is to be prepared for each year. S. 116, p. 62.
-for payment of expenditure of one L.B. on behalf of another not paid by the other L G. is to give 30 days, before doing anything. S. 121, p. 63
-U.B P. or T.B.P. may fix time for the closure of public entertainments. S. 135, p. 70.

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Time—contd.

-for applying for annual license before the year for the private new market is 6 weeks. S. 171, p. 85.
-limit for granting license to markets is one year same as market is the case for Cart-stands. S. 187, p. 89.
-limit for granting license to factories and industries may be a year or less. S 193 p. 91.
-if within 3 months no reply is received with reference to the installation of power the license is deemed to have been granted. S. 194, p. 92.
-when nuisance or noise is caused by fuel or mechanism the T.B. may order that it should be used between 9-30 P. M. and 5-30 A. M. S. 195, p. 93.
-at any, in day and at any, in night when offence committed T.B.P. or U.B.P, may enter into factories etc. S. 197, p. 94.
-See YEARS.
-is to be given for the consideration of objections etc., with reference to the draft rules. S. 201, p. 97.
-D.B. may frame by-laws for the regulation of time in collecting taxes etc. S. 202, p. 98.
-punishment for the breach of a by-law for every day may be provided by D.B. S. 203, p. 100.
-time is to be given for the consideration of objections etc., with reference to draft by-laws. S. 205, p. 100.
-if the offence mentioned in Sch. VIII is continued a different punishment is provided each day in Sch. IX. S, 207, p. 101.
license is to specify the period. S 212 (1), p. 103.
-maximum, for collecting license fees is three years. S. 212 (5), p. 104.
-P's right to inspect at times See PRESIDENT. S. 212 (6), p. 104.
-P ordinarily is not to enter between sunset and sunrise. S. 217, p. 108.
-when a dwelling house is to be entered without occupier's consent 6 hours' notice is to be given. S. 217, p. 108.
-reasonable, is to be given when notice to execute any work or take measures is given. S. 230. p. 109.
-suits, prosecution, distraint for recovery of dues to L.B. are to be within 3 years. S. 222, p. 111.
-criminal prosecutions are to be within 3 months S. 223
-If license is not obtained it is a containing offence for 12 months S. 223, p. 111.
-prior to 2 months before filing suits notice of action is to be given to L.B etc. S. 225, p. 112
-to file suit against M by L.B. is 3 years. S 227, p. 113.
-different provisions of the act may commence on different times for different L. Bs. in different parts of Madras Presidency. S. 237, p. 116.

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Time—contd.

-in the case of newly constituted L.Bs., Ms may be appointed for one year. S. **250**, p. 117.
-during transit ry period V.P. is to continue in offic till is continuation as a M ceases under the old act. **Sch. X, R 8**, p. 160.
-for o her elected D.B. Ms. to cease to be so is the moment they cease to be so under this act. **Sch X, R. 8**, p. 160.
-T. Bs are to be constituted within a year, L.G. may extend it to 6 months **Sch. X, R. 9**, p 161.
-after T.B. is reconstituted D.B.P is to fix date for the election of T.B.P. **Sch X, R 12**, p. 163.
-within a year U.B.P. are to be reconstituted- **Sch. X. R. 15**, p. 164.

Title.

-unless it be for the declaration of, to immovable property no suit be brought against the L.B. within 6 months of the cause of action S. **225**, p. 112.

Tolls

-The D.B. may determine to levy. S. **75**, p. 41.
-when determined to be levied by D.B. to be published at once by D.B.P S **77**, p. 42.
-to be levied on carriages, palanquins, and animals passing along any public road and with the sanction of L.G on foot passengers going on a public bridge at the rates fixed in Sch. IV. S. **104**, p. 54.
-D.B.P. may compound with any person to be paid annually in respect of toll-gates in the district or a particular toll-gate in respect of carriages, carts and animals and issue license. S. **104** p. 54.
-are not to be paid to carriages. carts or animals (*a*) of L. Bs. (*b*) of police officers in uniform L.B. servants on duty or person or property in their custody (*c*) licensed by D.B. (*d*) exempted by the Indian Tolls (Army) Act 1901 (*e*) carrying military G. stores. S. **104**, p. 54.
-no need be paid for passage over bridges of foot passenger if they are police officers in uniform or L.B. servants S. **104**, p. 54.
D.B. is to declare that payments of tolls at any gate shall clear at any other gate or bridge specified. S **104**, p. 54
-where the tolls are to be collected is to be notified by D.B. and when they are modified or cancelled. S. **105**, p. 55.
-collection of the, may be managed or leased out by the D.B.P. no toll is to be levied where toll-tables are not put up. S. **105**, p. 55.
-by-laws may be framed by D.B. for the guidance of toll-collectors S. **106**, p. 55.
-more than one toll is not to be demanded within 24 hours from sunrise o sunrise. S. **107**.
-when not paid ny part of the burden of carriage, cart, palanquin or animal may be detained by toll-collector. S. **107**, p. 56.

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Tolls—contd.

-if such toll is not paid within 12 hours the seized article is to be sent to the officer qualified to sell under Madras Rent and Revenue Sales Act, 1839. S. **107**, p. 56.
-if foot passenger does not pay, he may be prevented from passing. S. **107**, p. 56.
-the officer is to give notice of seizure to the owner, and if the toll is not paid even then, within 2 days the article is to be sold. S. **107**, p. 56.
-after sale the amount is to be deducted for toll and expenses and the balance is to be paid back to the person from whom the article was seized. S. **107**, p. 56.
-no person is to pass off with intent to evade payment of toll or prevent seizure of property and when he so does he is liable to a fine of Rs. 50/- Sch. **VIII**, Ss. **107**, **109**, pp. 56, 57, 150.
-the circumference of a toll-gate is ¼th of a mile S **109**, p. 57.
-D.B. may exempt any person from paying toll. S. **111**, p. 59.
-are to be levied at the rates not exceeding Rate of tolls detailed in Sch **IV**, R **26**, p. 132.
-once levied on the carriages or carts, exempt the animals which drag them. Sch **IV**, R. **26**, p. 132.
-Tolls on animals—See ANIMAL.
-the term of a lessee of tolls may be determined and re-formed in certain cases. Sch **IV**, R. **40**, p. 138.
-D.B may frame by-laws for the mode of collecting tolls. S. **202**, p. 98.
-of L.B. may be recovered with further costs under the warrant of a magistrate. S. **227**, p. 113.

Toll-collectors.

-by-laws may be framed by D.B. for their guidance. S. **105**, p. 55.
-are to be assisted by the Police Officers when so required. S. **108**, p. 57

Toll-gate.

-D.B. may declare that payment at one gate shall clear the carriages at another gate. S. **104**, p. 54.
-D B. is to construct, S. **106**, p. 55.

Toll-tables.

-shall be put up legibly written in English, words and figure and in Vernacular language of the D. when, is not put up no toll is leviable. S. **106**, p. 55.

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Total.

-No. of Ms; See D.B. Ms; T.B. Ms; U.B. Ms; S. 7, p. 8.
-D.B.P. is to be excluded under S. 14 from the total Ms. of D.B. Ms. S. 14, p. 11.

Town.

-L F. may be applied for the sanitation of, S. 112, p. 59.

Trade.

-any person professing any, is to be taxed with professional-tax. S. 93, p. 50.
-any person suffering from dangerous disease is not to engage in S. 132, p. 69.
-a person who breaks market by-laws is not to be allowed to, S. 169, p. 84.
-D.B. may frame by-laws for the control of the trade in Sch. VII. S. 202 (8), p. 99.

Traffic.

-heavy, caused on public road will give a cause of action to L.B. to file a suit in the Civil Court. S. 166, p. 83.
-D.B. may frame by-laws for the regulation of, and reservation of some roads for particular kinds of, S. 202 (5), p. 98.

Tramways.

-may be constructed by D.B. with the previous sanction of L.G. S. 113, p. 60.

Transfer.

-of immovable property from one L.B. to another L.B. within the D. may be done by D.B. S. 62, p. 34.
-of powers of the property under the charitable endowments under the provisions of the Madras Endowments and Escheats Regulation 1817 may be effected by the Board of Revenue to L.B. S. 63, p. 35.
-L.G or the authority empowered by them may transfer the charitable inam resumed by them to the L.B. S. 63 p. 35.
-rules may be made by L G. as to the, of property. S. 199 (d), p. 95.
-rules as to the, of allotments from one head to another of a budget may be framed by L.G. S. 199 (q), p 97.

Transitional and Transitory provisions.

-See S. 235 to 240 and whole of Sch. X, p. 158 to 164.

Travelling expenses.

-are not salary. S. 3 (20), p. 5.

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Trees.

-I. F. may be applied for planting and preserving, S. 112, p. 59.
-adjoining the road when likely to fall and cause danger the P. may require owner to secure, loop or cut down &c., if urgent P. may himself do it S. 153, p. 75.
-if adjoining a public road over hanging or obstructing view of traffic P. may ask owner to cut, etc. S. 149, p. 75.
-if causing injury to health, is to be removed when P. directs. S. 153 p. 77
-when removed by P. its materials may be sold to recover expenses S. 155, p. 78.
-L.B. may frame by-laws for the protection of, S. 202 (6) p. 98.

Trespass, Trespasser.

-into L.B. land without previous sanction is to pay compensation and penalty and vacate the land S 165, p. 82.
-no person making sale under the act be deemed to be a, on a/c of any defect or error or want of form in bill, notice, schedule. form, summons, notice of demand, warrant of distraint inventory. &c. S 228, p. 114.

Tricycle.

-is a carriage. S. 3 (4), p. 2.

Trusts.

-may be accepted by L.Bs for the furtherance of purposes for which the L.B. is to apply the proceeds. S. 64, p. 36.

Tunnels.

-in a public road are part of it and vest in L.B. S. 60, p. 34.
See ROAD, PROPERTY.

Tuberculosis.

-is a dangerous disease. Sch. VI, See DISEASES. p. 148.

Union.

-any area declared under S. 4, is a, and is defined in S. 3 (23), p. 5.
-may be declared by the District Board any revenue village, villages or portion ther of to be a union if it has a population not less than 5000. S. 4 (2), p. 6.
-the D.B. with the approval of L.G. may exclude or include any local area. S. 5, p. 6.
-similarly it may cancel the notification under S. 4 (2) to get a reasonable opportunity from D.B. before it acts up like that. S. 5, p. 6.
-is to be divided into wards for election purposes. S. 40, p. 28.

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Union—contd.

-persons residing within 3 miles from its area, if otherwise qualified may be entitled to be electors. S. 52, p. 29.
-public roads within the U. area vest in U.B. S. 60, p. 34.
-house-tax can be imposed in U. area only S 98 p. 52.
-under old act are, under new act if L.G. declare Sch. X, R. 2, p. 158.
-not declared by L. G. during transitory period cease to be so. Sch. X. R 5, p. 159.
-unions declared must continue during transitory period till fresh elections. Sch. X, R. 13, p. 163.

Union Board.

-See LOCAL BOARD.
UNION BOARD ELECTORS. See ELECTORS.
UNION BOARD FIRST RECONSTITUTION. See FIRST RECONSTITUTION.
UNION BOARD MEETINGS. See MEETINGS.
UNION BOARD MEMBERS. See MEMBERS.
UNION BOARD PRESIDENT. See PRESIDENT.
UNION BOARD WARDS.

Union Board.

See LOCAL BOARD.

-part of a Local Board. S. 3 (11), p. 3.
-has no V. P. S. 12 (5), p. 11.
-has to send report to T. B. P. immediately after 1st April in a form. S. 36, p. 21.
-immovable property and work in progress may be inspected or entered into by D. C., D. B. P. and T. B. P. S. 37, p. 22.
-when fails in duty, D. B. P. or T. B. P. may have it done after giving time and the expenses are recovered by D. B. P. or T. B. P. priority to be given to such expenses from U. F. if not paid. S. 42, p. 25.
-is to resolve the No. of wards into which it divides its area and the No. of Ms. which each ward is to send to U. B. S. 49, p. 28.
-is to have annual electoral rolls prepared of persons qualified to vote. S. 51 p. 29
-has control over the public roads in the U. limits as its properties. S. 60, p. 34.
-may exempt on the ground of poverty the payment of the whole or any portion of the house tax. S. 103, p 54.
-may resolve to tax the houses either on their annual rental or capital value. Sch. IV, R. 12, p. 129.

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Union Board—contd.

-may resolve to exempt some houses below a certain value from the payment of house-taxes **Sch. IV. R. 15**, p. 130.
-may group the houses into classes for tax-collection purposes. **Sch. IV. R. 16**, p. 130.
-is to fix remuneration (if any) to be paid to village karnam for preparing lists, of houses, owners and occupiers in the union. **Sch. IV. R. 21**, p. 131.
-is to lodge U. F. in Government treasury. **Sch V, R. 8**, p. 148.
-may with T. B.'s permission lodge U. F. in a bank. **Sch. V, R. 8**, p 148.
-is to send after sanction its budget to T. B. S. **116**, p. 62.
-is to decide as to who should pay the charges of filling up well etc. S. **123**, p 65.
-is to be got approved the setting apart of public springs etc., for drinking purposes etc. S. **125** p 66.
-is to maintain, fill up, or drain unhealthy wells, tanks and reservoirs. S. **126**, p. 67.
-may make special arrangement for scavenging in fairs, festivals etc. S. **128**, p. 67.
-may ask places of pilgrimage to contribute when L. G. approves. S. **128**, p. 67
-is responsible for enforcing vaccination when prescribed. S. **137**, p. 71.
-burning or burial grounds not otherwise registered vest in, for continuance or closure. S. **140**, p. 72.
-may grant, postpone, refuse to sanction the application for a new burning or burial ground. S. **141**, p. 72.
-is to maintain burning or burial grounds. S. **142**, p. 73.
-is to keep a register of burning or burial grounds, and to affix notices at such places. S. **143**, p. 73.
-may prohibit the use of burning or burial ground when it is bad to health. S. **146**, p. 74.
-is to approve before notice is given to the owner of a well, tank etc. to repair fill in, protect etc. S. **150**, p. 76.
-powers given to T. B. will equally be made in by U. B with ref. to markets and cart-stands. ss. **167 to 187**, p. 83 to 89. See TALUK BOARD S. **183**, p. 90.
-may provide slaughter houses and claim fees. S. **189**, p. 90.
-with the sanction of T. B., may notifly no person is to slaughter for sale any animal etc., except in laughter houses. S **190** p. 90.
-when first constituted its Ms may be appld. by D. B. P. for one year. S. **240**, p. **117**.
-a fresh U. B. is to be reconstituted within one year from the date of commencement of this act. **Sch. X, R. 13**, p 163.

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Union Board Electors.

Union Board—contd.

See ELECTORS.

-for general qualifications. See Electors. S. 52, Sch. III, pp. 29, 123 to 125.

-if in the previous year assessed with companies tax profession tax or house-tax however little or possessio any of the qualifi ations mentioned in Sch III R. I. of Taluk Boar Electors such persons are entitled to be, but in the case of lands they must be within union limits. See TALUK BOARD ELECTORS. Sch. III, pp. 123 to 125.

Union Board First Reconstitution.

See FIRST RECONSTITUTION.

Union Board Meetings.

See MEETING.

-3 clear days notice is to be given. Sch. II R. 7, p 120.

-when P is absent, a M. is to be chosen as there is no V. P. S. 32, p 19.

Union Board Members.

See MEMBERS.

-Ms. partly appid. and partly elected. S. 9 (1), p. 8.

-proportion of the elected not to be less than the three-fourths. S. 9 (2). p. 8.

-appid. Ms. to be nominated by T. B. P. S. 9 (4), p. 9.

-T. B. by not less than ⅔ no. of Ms. to declare the total no. of Ms. of the, S. 10 (2), p. 9.

-the above is to be confirmed by a similar meeting after 3 months. S. 10 (2), p. 9.

-to have an opportunity to explain or object before the above is carried. S. 10 (3) p 10.

-to be notified in the prescribed manner S. 10 (5). p. 10

-to hold office for 3 years after it is notified under . 19. S 11. p. 10.

-are to be returned by the wards of U. B. divided by U. B. S. 49, p. 28.

-not entitled to be a, if his name is not in the electoral roll. S. 54, p. 30.

-when U. B is first constituted its Ms are appointed by D. B. P. S. 250, p. 117.

-fresh U. B. Ms are to be appid. and elected within one year from the commencement of this act. Sch. X, R. 11, p. 162

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Union Board President.

Union Board—contd.

See PRESIDENT.

-is to be elected. S. **12 (3)**, p. **11**.
-when office vacant, T. B. P. to appoint some M. as U. B's. temporary. S. **18 4)**, p. 13.
-may delegate his powers to any U. B. M. for not more than 90 days with the consent of U. B S **24**, p. 15.
to send within 3 days the minutes of U. B. meetings to T. B. P. **Sch. II, R. 10**, p 121.
-is to prepare admn. report. See REPORTS. S. **36**, p **21**.
-may be removed by D. B. P. if he omits and refuses to carry its resolution. S. **44**, p 26.
-before so doing opportunity is to be given to explain. S. **44**, p, 26.
-has power to serve notice on the company or person to pay company or professional tax. S. **96**, p. 51.
-may require the owner or occupier of any building or land and every secretary or manager of a hotel or lodging house, club or residential chamber to furnish a list in writing giving the names of all occupiers and their profession, etc., and the period of occupation. S. **97**, p. 52.
-may request village karnam to prepare the list of houses, owners or occupiers within the village. **Sch. IV, R 21**, p 131.
-is to get prepared tax-books, showing the names of owners or occupiers, the class, the tax payable, the date within which the house-tax is to be paid etc **Sch. IV R. 22**, p. 13'.
-may require owner of a private stream, channel, tank, well &c., to cleanse and repair and not to use the water for drinking. S. **122**, p. 64.
-may require owner of a tank, well, &c., to fill up with the approval of U. B. when it is dangerous and if injurious to health, P may execute immediately. S. **123**, p. 65.
-with the approval of T.B. may set apart public springs &c., with the consent of owner private springs &c. for drinking purposes &c. S. **124**.
-is to give notice and prohibit drinking when medical officer of L. B. certifies that water is not good. S. **125**, p. 66.
-may contract with owner or occupier to scavenge. S. **127**, p. 67.
-may at any time enter dangerous disease places a k occupier to cleanse it or himself do it and may remove such articles S. **131**, p. 68.
-may notify where such conveyances, clothing &c are to be removed or may destroy them but must pay compensation for it. S. **132**, p. 69.
-may order the place of public entertainment to be closed when dangerous disease is prevalent. S. **135**, p. 70.

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Union Board—contd.

-may prohibit parent etc. of a minor when dangerous disease or its infection is from sending him to school or college. S. 136, p. 71.
-is responsible for enforcing vaccination when prescribed. S. 137, p. 71
-is to get information of the person suffering from small-pox. S. 138, p. 71.
-sanction is necessary to prosecute for disposing off improperly dead bodies S. 144, p. 73.
-may ask with the approval of U. B. owner of a tank, well &c. to repair, fill in &c. S. 150, p. 76.
-and in emergent cases he may himself do the necessary things and recover costs from the owner. S 150, p. 76.
-may require owner of any building or land, filthy and overgrown with injurious vegetation and trees to remove them or put them in order and lime-wash. S. 153, p. 77
-may and when District Magistrate directs shall order the destruction of stray pigs and dogs. S. 154, p. 78.
-may ask the construction over drain or sewer without permission to demolish S 160, p. 80.
-see those powers given to T. B P. from S. 167 to 198 may be used by U.B P. pp. 83 to 94.
-See Taluk Board President with ref. to Markets, Cart-stands, slaughter-houses, inspection of factories granting licenses under Public Resorts Act. S. 188 p. 90.
-After reconstitution of U.B., a day is to be fixed by, for the election of U.B.P. Sch. X R. 15, p. 164.

Union Wards.

-are created for election purposes by U. B. and are to send U. B. Ms. S. 49, p 28.
-each ward is to have in a separate part of electoral roll its electors' names. S. 51, p. 29.

Union Chairman.

-under old act is to continue till a fresh one is elected. Sch. X R. 13 p. 163.
-chairman in the old act is replaced by president in the new act.

Union Fund.

-part of a Local Fund. S. 3 (11), p. 3.
-companies and professional tax collected in union area is to go to U. F. S. 95 p. 51.
-expenditure. Sch. V. R. 1c, p. 140.
-receipts. Sch V R. 5 C. p. 144.
-is to be lodged in G. treasury. Sch. V. R 8, p. 148.
-may be lodged in a bank with the permission of T. B. Sch. V. R. 8, p. 148.

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Union Fund—contd.
-is constituted for the union. S. **114**, p. 61.
-shall be paid for cleansing and repairing private streams wells, &c. if the water of which is used by the public. S. **122**, p. 64.
-contributions may be taken from places of pilgrimage when L. G. approves. S **123**, p 67.
-is to be spent for burning or burial ground. S. **141**, p. 72.
-may be used for constructing markets. S. **163**, p. 83.
-for cart stands. S. **184**, p 89.
-for slaugnter-house. S. **189**, p. 90.

Union Panchayats.
-under the old act are replaced by U. Bs under this act.

Unlawful.
-no sale under the act is, on a/c of a defect or error in form, notice &c. S. **223**, p. 114.

Unsound mind
-persons of, are not qualified to vote, or stand as candidates or become Ms. Ss. **53 55**, p. 30.
-when Ms. become of, they ought to cease to be Ms. S. **56**, p. 31.

Urinal.
-is a latrine. S. **3 (10)**. See building. S. **3 (3)**, pp. 2, 3.

Usages.
-social and religeous, of the occupants are to be regarded when P. wants to enter into any premises. S. **217**, p. 108.

Vacancies, Vacant.
-when the office of P., V. P., or M. of any L. B. is vacant, a new M., P. or V. P. is to be elected or apptd. S. **17**, p. 13.
-when D. B. P's office vacant. V. P. to act when both D. B P. and V. P. vacant, headquarter D B.P. to act. S. **18 (2)**, p 13.
-if both T.B.P. and T.B.V.P. vacant, D.B.P. to appt. any T.B M. to be its P. styled temporary. S. **18 (3)**, p. 13.
-if U.B.P. vacant, T.B.P to appt. some U.B.M. as its P. styled temporary S. **18 (4)**, p. 13
-when P s or V. P's office is vacant, the act done not to become invalidated. S. **35**, p. 21.
-offices of Ms dissolved by L. G. will become vacant.
-when house is, for sixty or more consecutive days during any half year the U.B.P. shall remit no more than half the amount of tax. S. **101**, p. 53.
-notice of vacancy of the house is to be given at or during the time of vacancy. S. **101**, p. 53.

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Vacancies, Vacant—contd.

-when any person trespasses on L. B. land, he may be ordered to leave the land. S. **165**, p. 82
-the offices of D.B.Ms. if during transitory period to be filled by L. G. or by election. **Sch. X, R. 8**, p. 160.

Vacate

-during transitory period the following D.B.Ms. are to, D.Cs. who are not D.B.Ps. Rev. Divisional Officers, who are not T.B.Ps. Elected G. servants other than village headman. **Sch. X, R. 8**, p. 160.

Vaccination.

-D.B. may frame by-laws for the enforcement of compulsory. S. **202 (13)**, p. 100.
-is compolsery to the extent prescribed T.B. and T.B.P. shall be resposible for enforcing, subject to control. S. **137**, p. 71.

Vaccination Stations.

-of L.B. shall be open to inspection and superintendance by officers, apptd. by L G. S. **50**, p. 24.

Vaccinators.

-L. F. may be applied for training and employment of, S. **112**, p. 59.

Valuation.

-P. may enter to make, S. **217**, p. 108.

Vegetation.

-noxious and overgrown, may be asked to be removed by U.B.P. injurious to health or offensive to neighbourhood. S. **153**, p. 77.
-noxious, prickly pear, lantana wattle may be asked to be removed by the owner by P. when such is encroaching into public road. S. **162**, p. 81.

Vehicles.

-Motor—See MOTOR VEHICLES
-carrying goods to public market are to pay fees. S. **168**. p. 83.
-See CONVEYANCES.

Ventilation.

-T.B. and U.B. may ask owner of a market to have good, S. **176**, p. 86.

Verandahs.

-See ENCROACHMENT.

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Vernacular.

-notifications are to be published in vernacular in the D. Gazette, S. 215, p. 106.

Vest, Vesting.

-public roads, in a L.B. under the act See ROAD, PROPERTY. S. 60, p. 34.

-sewage, filth, rubbish etc., collected by L.B., in the L.B. S. 61, p. 34.

immovable property of a L B. may be vested in another L B. within its area by D B. by notification. S. 62, p. 34.

-of charitable endowments, under the Madras Endowments and Eschears Regulation 1817 may be effected by the board of Revenue in L.Bs. S 63 (1), p. 35.

-of charitable inam resumed by L.G. may be similarly effected by L.G. in L. Bs. S 63 (2) p 35.

-all property, rights, interest of L Bs under the old Act 1884, under this act in the L.Bs S. 235, p. 116.

Vice-President.

-of D.B and T.B. are to be elected. S. 12 (5), p. 11.

-no V.P. for U.B.

-if a salaried officer of G. other than village headmen he is not elegible for election as, S. 13, p 11.

-of D. B. should not be an ex-officio D.B.M. S. 13 (2) p. 11,

-'s term either as a D.B.V.P. or T.B V. P. ends with ceasing to be a T.B.M. S 15 (1), p. 12.

-elegible for reelection. S. 15 (2), p. 12.

-election or appointment to be notified. S. 19, p. 14.

-may be given by delegation by P. any of the powers and duties of P. not forbidden by L.B. S. 23. p. 15.

-V.P. to do work when P. is temporarily absent. S. 23, p. 15.

-is to preside over meetings of L.B. when P. is absent. S 32, p. 19.

-See PRESIDING MEMBER.

-V.P's. act not to become invalid by reason of a defect in the establishment or disqualification of a M. or any vacancy in L.B. S 35, p. 21.

-rules for the election of V. Ps. may be made by L.G. S. 199, p. 95.

-of D.B. elected during transitory period continues in office till his term under old act is over. Sch. X, R. 8, p. 160.

Village.

-I.F. may be applied for the sanitation of, S. 112, p. 59.

statement, a/c, return of, may be asked from village karnam and village headman by P. S 231, p. 115.

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Village Headman or Munisiff.

-if an exoffficio D B.M., he shall be deemed to be an elected member. S. 9 (2 (3), p. 8.
-is eligible for election to P. and V.P. office. S. 13, p. 11.
-is qualified for election of T.B. or U.B S. 54, p. 30.
-is to give information of the small-pox from the occupier or head of the family. S. 138, p. 71.
-P. may require, to furnish statements, a/c and return when D.C. gives consent in writing cannot refuse such a request S. 231, p 115.
-all G. servants excepting, elected as D.B.Ms. are to vacate during transitory period. Sch. X, R. 8, p. 160.

Village karnam.

-of a village within a union is to assist on the requisition of U.B.P.; is to prepare the lists of houses and the owners or occupiers etc. Sch IV, R 20, p. 131.
-is entitled to such remuneration (if any) U.B. may fix. Sch. IV. R 21 p 131.
-may be required by P. to furnish statements, a/cs and returns whe D. C. gives consent; such a request shall not be refused. S. 231, p. 115.

Vote.

-majority of Ms in a mtg. to decide all questions before L.B. Sch II R. 5 p. 120.
-when equal in L.B mtgs. the P. M. is to give a second or a casting vote Sch II. R. 5. p. 120.
-M not to vote in the L. B. or committee mtg. when he has some pecuniary interest in the subject. S. 35 (4), p. 20.
-names of the persons, qualified to vote in T. B. and U. B. elections are to be annually published in a roll. S. 51. p. 29.
-for persons generally qualified to vote See ELECTORS.
-ELECTIONS.
-for persons qualified to vote in T.B. elections.
-See T.B. ELECTORS.
-for persons qualified to vote in U.B. elections.
See U. B. ELECTORS.
-The record of, is to be kept secret otherwise punishable. See PUNISHMENT. POLLING. S. 58, p. 33.

Voters.

-are otherwise called electors.
-qualifications of electors or voters in general. See ELECTORS.
-qualifications of T.B. voters. See T.B. ELECTORS.
-qualifications of U.B voters.
See U. B. ELECTORS.

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Vouchers.

-L.G. may frame rules as to the inspection of, by ratepayers &c. S. 199 (i), p. 96.

Wall.

-(other than a boundary wall not exceeding 8 ft. in height)
-whether of masonry, bricks, wood, mud, metal or any other material is a building. S. 3 (3) p. 2.
-P. may ask to remove or lower the walls raised adjoining the road. S. 150, p. 76.
-is not to be built in a public road. S. 158, p. 79.

Wards.

-See UNION WARDS.

Ware-houses.

-is a house. S. 3 (8). See BUILDING. S. 3 (3) p. 2.

Warrant.

-of Destraint. See DISTRAINT, CLAIM.
-under, of a magistrate the dues to L.B. may be recovered with further costs. S. 221, p. 110.

Waste.

-every M. is liable for, of money and property of L.B. S. 227, p. 113.

Water.

-private stream, channel, tank, well or other place may be ordered to be cleaned or repaired by P. if water is not good ; may be pr hibited from being used from drinking ; if public use, T.F. or U.F. may be spent for it. S. 122, p. 64.
-may be set apart for drinking &c. See SET APART. S. 124, p
-no person is to defile, set apart for drinking no person to deposit any offensive matter in the dry bed or wash clothing, animals, cooking utensils, or allow the water from a sink, sewer, drain, engine or boiler to run into that water set apart. S. 125, p. 66.
-from any drain, etc., not to be allowed to flow into any public road. S. 129, p. 68.
-dead bodies are not to be disposed off within 100 yards of drinking water supply. S. 144, p. 73.

Water-closet.

-is a latrine. S. 3 (10). See BUILDING. S. 3 (3), pp. 2, 3.

Water-course.

-for filling up See filling. S. 123. p. 65.

Water-power.

See Factory.

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Water-rate.
-land-cess on water-rate. See LAND-CESS. S. 79, p. 43.
-paid by tenants under the Estates Land Act directly to G. is excluded in the list given by landholders and on which the land-cess is to be calculated. S. 80, p. 45.
-when paid by tenants directly to G. the land-cess on the water-rate is to be paid to the D. C. directly. S. 88, p. 47.
-if land-cess is not paid on, by the tenant the D. C. may collect the amount under the Madras Rent and Recovery Act, 1864. S. 91, p. 49.

Water-supply.
-See WATER-TAX, etc.
-conditions may be laid in license to the markets as to, S. 171, p. 85.
-T. B. and U. B. may ask owner of a market to keep, S. 176, p. 86.
-D. B. may frame by-laws as to the use of places or works where, is located. S. 202, p. 98.

Water-tax.
-an additional house-tax for the provision of water may be levied and a separate a/c for the receipts, expenditure is to be kept for that fund. Sch. IV, R. 19, p. 131.

Water-works.
-L. F. may be applied for, S. 112, p. 59.

Wattle.
See VEGETATION.

Weather-frame.
See encroachment.

Welfare Association.
-See HEALTH.

Wells.
-L. F. may be applied for, S. 112, p. 59.
-See WATER. S. 122, p. 64.
-for filling up See FILLING. S. 123, p. 65.
-for setting apart. See SETTING APART. S. 124, p. 66.
-U. B. is to maintain cleanly, or may fill or drain, S. 126, p. 67.
-if dangerous to public health, safety, etc., P. with the approval of L. B. may ask owner to repair, fill up, etc. S. 150, p. 76.
-D. B. may frame by-laws for the use of public. S. 202, p. 98.

Well-being.
-L. B. is intended for, of public. S. 6 (3), p. 7.
-D. B. may frame by-laws for securing the, of D. S. 202 (16), p. 100.

Weighmen.
-are to pay fees for license ii in public market. S. 168, p. 83.

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Weights.
-conditions may be laid in the grant of license to markets the kind of, to be used. S. 171, p. 85.
-D. B. may frame by-laws prescribing the method of sale by, S. 202, p. 98.
-prescribing standard, S. 202, p. 98.
-may be tested and examined by P. to prevent punishable offences under Chap. XIII of the Indian Penal Code. S. 218, p. 109.

Window.
-of ground floor is not to open into public road. S. 158, p. 79.
-when such, P. may ask for alteration to remove projection. S. 158, p. 79.

Withdraw.
-L. G. may, the power delegated to any person. S. 233, p. 115.

Witnesses.
-rules may be framed by L. G. as to the power of election enquiring officers to summon, S. 199 (r), p. 97.
-may be heard on oath by magistrate with ref. to the dues to L. B. S. 221, p. 110.

Wool.
-washing or drying, requires license when notified. Sch. VII, S. 193, pp. 91, 149.

Woman, Women.
-are not disqualified from being voters, electors, candidates or Ms., V. Ps or Ps. if otherwise qualified. See Ss. 52 to 56, pp. 29 to 32.
-appartments are not to be entered during distraint without giving notice. Sch. IV, R. 33, p. 134
-sufficient notice is to be given to preserve the privacy of, when P. is to enter any premises. S. 217, p. 108.

Work.
-to call attention of P. to the execution of, by a M. S. 26, p. 16.
-to be inspected or to be check-measured by the deputed M. or to be brought to the notice of L. B. and P. the defect, neglect, waste, loss, etc., of, by such M. Sch II, R. 13, p. 122.
-in progaess may be entered into or inspected by D. C. S. 37, p. 22.
-similarly by D. B. P. over T. B. and U.B., and by T. B. P. over U. B. S. 37, p. 22.
-'s execution which P or L. B. may do may be carried by D. C. in emergent cases. S. 39, p. 23.
-if any person gets subsisting interest in a work, or contract he cannot stand for election as a candidate. S. 55, p. 30.
-when a M. gets an interest in a work to be done by L. B. he ought to cease as a M. S. 56, p. 31.
-execution of, not provided by the act may be done by L. B. when L. G. hands over such thing to L. B. at the costs of L. G. S. 65, p. 36.

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Work—contd.

-calculation is made from the date of service or sending notice for the execution of any, S. 216, p. 107.
-P. may enter any place for the execution of, S. 217, p. 108.
-when notice is given for the execution of, reasonable time is to be given ; when not done P. may do it, penalty is Rs. 50. S. 220, p. 109.

Workmen.

-are to be mustered by M. deputy by L. B. resolution. Sch. II, R. 13, p. 122.
-P. may enter any land or building with, S. 217. p. 108.

Work-place.

See Factory.

Work-shop.

See Factory—is a house. S. 3 (8) See Buildiug. S. 3 (3), p. 2.

Writing, Written,

-cancelling, modifying, etc., of a license must be in, S. 212 (4), p. 104.
-notice, permission, bill or summons is to be in writing. S 214, p 106.
-D. C's. permission to P. to require Karnams and Headmen to furnish statements is to be in, S. 231, p. 115.

Wrongful restraint.

-if P. is prevented when entering into any land or building it is, and punishable under S. 341 of I. P. Code. S. 210, p. 103.

Year.

-means financial year. S. 3 (25), p. 5.
-3 years office for T. B.M's. and U. B. Ms. S. 4, p. 6.
-3 years for the office of D. B. P. S. 14, p. 11.
-in every year electoral rolls of T. B. and U. B. are to be published. S. 51, p. 29.
-for 5 years persons convicted under Chap. IX A of the I. P. Code are disqualified from voting, standing as candidates, Ms. S. 59, p. 33.
-market license is for one year. S. 171, p. 85.
-cart-stand license is for one year. S. 187, p. 89.
-factories license may be for one year or for less period. S. 193, p. 91.
-within a, after the commencement of this act, fresh T. Bs. and U. Bs. are to be reconstituted Sch. X, RR. 9, 13, pp. 161, 163.

Zamindar.

-is a land-holder. S. 3 (9), p. 2.

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